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UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re:	)	
	)	
CIRCUIT CITY STORES, INC., et. al., <sup>1</sup>	)	Case No 08-35653 (KRH)
	)	
Debtors.	)	Jointly Administered

**SUMMARY OF SECOND INTERIM FEE APPLICATION OF ERNST & YOUNG LLP  
AS ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE  
PERIOD FEBRUARY 1, 2009 THROUGH APRIL 30, 2009**

1.	Name of applicant:	Ernst & Young LLP
2.	Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession
3.	Date case filed:	November 10, 2008

<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

4.	Date of application for employment:	November 18, 2008
5.	Date of order approving employment:	December 8, 2008, as of November 10, 2008
6.	Date of this application:	June 15, 2009
7.	Dates of services covered:	February 1, 2009 through April 30, 2009
8.	Total fees requested for this period	\$520,883.08
9.	Balance remaining in fee retainer account, not yet awarded	None
10.	Fees paid or advanced for this period, by other sources	\$81,607.95
11.	Net amount of fee requested for this period	\$439,275.13
12.	Total expense reimbursement requested for this period	\$3,799.93
13.	Balance remaining in fee retainer account, not yet awarded	None
14.	Expenses paid or advanced for this period, by other sources	\$20.00
15.	Net amount of expense reimbursements requested for this period	\$3,779.93
16.	Gross award requested for this period	\$524,683.01
17.	Net award requested for this period	\$443,055.06

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
March 17, 2009	November 10, 2008 through January 31, 2009	\$717,048.99	\$4,025.70	\$700,186.86	\$4,025.70

Respectfully submitted,

Charles F. Phillips, III  
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re: )  
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CIRCUIT CITY STORES, INC., et. al.,<sup>1</sup> ) Case No 08-35653 (KRH)  
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Debtors. ) Jointly Administered

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**SECOND INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS  
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD  
FEBRUARY 1, 2009 THROUGH APRIL 30, 2009**

Ernst & Young LLP (the “Applicant” or “E&Y”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

**INTRODUCTION**

1. This is the Applicant’s second interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

2. This Application requests compensation for accounting and tax consulting services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period February 1, 2009 through April 30, 2009 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated June 15, 2009, attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$520,883.08 representing the fees for the Applicant’s actual time charges for 1,083.6 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$3,799.93, for a total of \$524,683.01, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Breakdown of Requested Reimbursement of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

### **JURISDICTION**

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **BACKGROUND**

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

### **RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS**

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193) (the “Original Retention Application”). On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services,

Effective as of November 10, 2008 (Docket No. 952), (the “Expansion Application,” and, collectively with the Original Retention Application, the “Retention Application”). The Retention Application sought the Court’s authorization of the Debtors’ employment of the Applicant to perform accounting and tax consulting services in accordance with the terms of two engagement letters: (a) one engagement letter dated November 10, 2008 for tax services (the “Tax Services Agreement”), and (b) one engagement letter for additional tax advisory services (the “Additional Tax Services Agreement”, and together with the Tax Services Agreement, the “Engagement Letters”). The Engagement Letters set forth, among other matters, the scope of the Services and the terms of compensation for fees and expenses.

9. On December 8, 2008, the Court entered a final order approving the retention of E&Y on a final basis, effective as of the Petition Date (Docket No. 793) (the “Original Retention Order”). On December 24, 2008, the Court entered a final order approving the Retention Application as expanded, on a final basis, effective as of the Petition Date (Docket No. 1277) (the “Retention Order”).

10. As set forth in further detail in the Engagement Letters, E&Y LLP agreed to provide certain accounting and tax services to the Debtors, including the following:<sup>2</sup>

On-Call Services

- Provision of assistance to the Company's tax department for routine small projects when such projects are not covered in a separate SOW to the Agreement.
- Assistance with tax issues, assistance with transactional issues, or assistance to the Company in connection with its dealings with tax authorities.
- Specific tasks that may be involved in connection with the Services include participation in meetings and telephone calls with Company personnel, participating in meetings and telephone calls with taxing authorities and other third parties, review of transactional documentation, research of technical issues, and the preparation of technical memoranda, letters, e-mails, and other written documentation.

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<sup>2</sup> Any description of the terms of the Engagement Letters in this Application is subject to the actual terms set forth in the Engagement Letters.

#### Tax Accounting Services

- Deferred income tax reconciliation assistance and workpaper review.
- Book to tax reconciliation assistance and workpaper review.
- Domestic and/or foreign provision and consolidating provision assistance.
- Purchase and divestiture accounting (tax) assistance as required.
- Other tax department administrative assistance related to year-end or quarter-end procedures.

#### Accounting Method Services

- Identify which legal entities have accrued bonus accounts.
- Analyze the accrued bonus accounts to gain an understanding of the methodology currently being utilized to determine the deductible portion of the accrued bonus accounts at year end.
- Review benefit plans with the Company's tax department to determine if any portion of the bonus accrual is deductible at year end.
- Determine which legal entities are incorrectly accelerating the deduction for accrued bonuses for tax purposes.
- Consult with the Company as to the appropriate method to utilize on a go forward basis for each respective legal entity, depending on the terms of the benefit plans.
- Calculate the Section 481(a) adjustment for each legal entity.
- Prepare the Form 3115 and supporting statements.
- File the Form 3115 and supporting statements with the IRS National Office.

#### Section 382 Services

- Identify ownership change(s) that have occurred during the quarterly update periods ending November 30, 2008 and February 28, 2009 (the "Analysis Period").
- Prepare supporting technical memorandum upon conclusion of the Analysis Period and documentation for owner shift analysis.

#### IRS Controversy Services

- Work with appropriate Company personnel in developing an understanding of the issues related to ongoing IRS activity.



- Contact the United States National Taxpayer's Advocate Office to discuss prior and current Internal Revenue Service activities that has generated a hardship, prepare the Form 911 and gather all relevant information to allow the Advocate to understand the nature of the hardship, meet with the advocate on behalf of the Company or with Company personnel to discuss the submission, and address any concerns or questions raised by the Advocate Office.
- Provide advice on the use of Alternative Dispute Resolution ("ADR") programs, where the examination team retains jurisdiction, such as early referral and Fast Track Settlement.
- Contact the local Collection Office to request an extension on delaying collection due process activities until meetings are concluded with the National Advocate Office. Engage the National Advocate Office as needed to maintain the stay on collection activities.
- Maintain ongoing communications with the Company. We will not respond to any IRS inquiries prior to your review and consent to our responses.

#### Puerto Rico Transfer Pricing Services

- Assist Circuit City in establishing a transfer pricing policy and approach for the inter-company transactions between Puerto Rico LLC and Circuit City.
- Provide tax consulting services as needed regarding Puerto Rican and U.S. tax matters in connection with the establishment and operations of Puerto Rico LLC.

#### Puerto Rico Tax Compliance Services

- Corporate Income Tax Return, Form 480.20, for the short period ending February 28, 2008.
- Estimated Declaration, Form 480-E, for the fiscal year ending February 28, 2008.
- 2007 LLC Annual Payment Voucher.
- 2007 Personal Property Tax Return.
- 2008-2009 Volume of Business Declaration for the Municipalities of Guaynabo and Ponce.

#### Restructuring Services

- Work with Client personnel and/or agents in developing an understanding of the Client's business objectives and strategies, including understanding reorganization or restructuring alternatives the Client is evaluating that may result in a change in the equity, capitalization and/or ownership of the shares of the Client or its assets.
- Assist and advise the Client in its consideration of restructuring plans by evaluating the tax consequences of strategies to achieve the Client's objectives, including, as needed,

research and analysis of Internal Revenue Code sections, treasury regulations, state tax statutes and regulations, case law and other relevant tax authorities which could be applied to business valuation and restructuring models.

- Provide tax consulting regarding the availability, limitations on the use, and preservation of tax attributes, such as net operating losses; the development and assessment of strategies to minimize the use of surviving tax attributes, and; the minimization of tax costs in connection with stock or asset sales, if any.
- Provide documentation, as appropriate or necessary, of tax analysis, opinions, recommendations, conclusions and correspondence for any proposed restructuring alternative or other tax matter described above.
- To the extent that the Client necessary, provide the Client with a copy of the facts and assumptions (collectively, the “Facts”) upon which the Study is to be based. Completion of the Study will require that the Client review the Facts and provide written approval that EY may rely on the Facts in reaching its conclusions. EY will not independently verify the accuracy or completeness of the Facts, but will rely upon the written approval of the Client that the Facts may form the basis of the Study. Inaccuracy of the Facts may materially impact the conclusions.
- Assist the Client to manage various state and local claims that may be filed.
- Perform other tax or financial consulting services as requested by the Client.

#### Loan Staff Services

- Gathering and preparing tax work papers;
- Assisting with preparation of federal and/or state tax returns; and
- Researching federal and state tax issues.

11. The Applicant circulated a monthly fee statement on March 9, 2009 for the period beginning on the January 31, 2009 through February 27, 2009 requesting \$31,524.97 in fees and \$238.61 in expenses (the “February Fee Statement”) to the Notice Parties.

12. The Applicant also circulated a monthly fee statement on April 3, 2009 for the period beginning on February 28, 2009 through March 27, 2009 requesting \$96,009.35 in fees and \$20.00 in expenses (the “March Fee Statement”) to the Notice Parties.

13. The Applicant also circulated a monthly fee statement on May 20, 2009 for the period beginning on March 28, 2009 through April 30, 2009 requesting \$393,348.77 in fees and \$3,541.32 in expenses (the “April Fee Statement”, and together with the February Fee Statement and the March Fee

Statement, the “Monthly Fee Statements”) to the Notice Parties.

14. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

15. Because no objection was filed to the Monthly Fee Statements, the Debtors have paid the Applicant \$81,627.95, representing eighty-five percent (85%) of the fees for professional services and one hundred percent (100%) of the expenses invoiced under the March Fee Statement, as of the hearing on this Application.

16. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors’ chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors’ estates for such services with any other person.

#### **SUMMARY OF SERVICES RENDERED**

17. During the Compensation Period, the Applicant provided accounting services (the “Accounting Services”) and tax consulting services (the “Tax Consulting Services”) under a number of different discrete projects. The Services fall under the project categories of Bankruptcy Process/Status Updates, IRS Controversy Assistance, International/APB 23 Provision Issues, State and Local Tax Advice and Consultation, Section 382 Analysis, Transaction Cost Analysis, Travel, Affidavit/Engagement Letter/Monthly Fee Application/Other Matters, Property Tax Project, Puerto Rico Audit Assistance and InterTan Restructuring. The following is a detailed description of the services provided to the Debtors under each project category:

(1) Bankruptcy Process/Status Updates - consisted of regular communication and correspondence with the Company including telephone calls, emails, reviews of public filings, etc. related to the status and timing of bankruptcy related activities needed to assist the Company address tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y’s

professionals expended a total of 3.4 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$2,338.00.

(2) IRS Controversy Assistance consisted of phone conversations with Company management as well as with Internal Revenue Service (“IRS”) officials related to ongoing IRS audits and pending refund claims. In connection with the foregoing services, E&Y’s professionals expended a total of 6.7 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$4,529.67.

(3) International Issues/APB 23 Provision Issues analysis consisted of consultation and review of Company prepared tax calculations associated with the Canadian operations including the impact of intercompany debt on the Company’s ability to defer income inclusion in the U.S. Our assistance also included various consultations pertaining to the proposed sale of the Canadian assets to the Stalking Horse Buyer including the structuring alternatives pertaining to such sale and the impacts on withholding and other taxes. In connection with the foregoing services, E&Y’s professionals expended a total of 9.5 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$6,529.23.

(4) State and Local Tax Advice and Consultation - A variety of State and Local Tax Advice and Consultation was provided to the Company including assisting the Company in working with its legal counsel to prepare various motions in bankruptcy pertaining to state and local taxes and addressing with the Company the state and local tax claims process and the procedures that should be established pertaining to pre-petition and post-petition tax claims, returns, and payments. In connection with the foregoing services, E&Y’s professionals expended a total of 20.8 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$12,372.30.

(5) Section 382 Analysis consisted of a detailed and ongoing review of common stock transactions to determine if a change in control of the Company occurred as defined in Section 382 of the Internal Revenue Code of 1986 as amended. If a change in control occurred under Section 382, the Company's ability to utilize tax net operating losses would be severely limited. The Section 382 Analysis also included working with the Company's legal counsel to review various proposed Stipulations and Trading Orders, particularly pertaining to the purchases of the Company's common Stock by Salinas. In connection with the foregoing services, E&Y's professionals expended a total of 13.7 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$7,784.00.

(6) Transaction Cost Analysis consisted of consultations pertaining to the tax treatment of various bankruptcy related costs. In connection with the foregoing services, E&Y's professionals expended a total of 1.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$909.37.

(7) Travel consists of time incurred by E&Y professionals to travel to the Company's offices to perform work on the various projects. In connection with the foregoing services, E&Y's professionals expended a total of 49.4 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$15,513.03.

(8) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative matters consists of time spent relating to the organization and execution of the required bankruptcy retention process, including preparing and reviewing documents required for inclusion within the retention affidavit (including drafting engagement letters), discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, drafting and filing the completed retention affidavit in accordance with the Applicable Guidelines and Orders, and collecting billing information and preparing/distributing the Monthly Fee Statements. E&Y is not seeking

reimbursement for the time spent by E&Y's in-house counsel nor fees paid by E&Y to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing services, E&Y's professionals expended a total of 89.5 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$53,807.22.

(9) Property Tax Project consists of time spent developing and building a valuation model to value the stores' taxable personal property and leasehold improvements, preparing a master valuation report to apply to all stores and a data sheet for each individual store valued, providing the Company with a draft taxpayer's opinion of value for 2009 renditions yet to be filed and reviewing the tax assessments assigned by the taxing authorities. In connection with the foregoing services, E&Y's professionals expended a total of 846.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$393,563.34.<sup>3</sup>

(10) Puerto Rico Audit Assistance consisted of phone conversations with Company management as well as with Puerto Rico tax authorities officials related to ongoing audits in Puerto Rico. In connection with the foregoing services, E&Y's professionals expended a total of 1.0 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$650.16.

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<sup>3</sup> All of the Services included in this Application are within the scope of the Retention Application and the Retention Order. In particular, the Debtors and E&Y agree that the Property Tax Project and the Puerto Rico Audit Assistance services described in subparagraphs (9) and (10) are covered by that certain "Statement of Work #7 - Restructuring Assistance" executed by the Debtors and E&Y on or around November 10, 2008, which was approved by the Court as part of the Original Retention Application. However, during the Compensation Period, the Debtors and E&Y sought to achieve greater clarity with respect to the scope of the Property Tax Project and Puerto Rico Audit Assistance services and thus recently finalized and, after the Compensation Period, executed new SOWs to define the scope of such services in detail. The Debtors will soon be filing an expansion application which includes a request for approval of these new SOWs, along with other SOWs for work that will be performed.

(11) InterTan Restructuring consists of time spent related to the potential restructuring of the Company's Canadian operations including discussions with management and its Canadian advisors, review of transaction steps to advise the Company on the proper tax reporting of the transaction in the U.S. and potential withholding tax ramifications of the proposed transaction. In connection with the foregoing services, E&Y's professionals expended a total of 42.3 hours during the Compensation Period for which E&Y seeks allowance of compensation for professional services of \$22,886.77.

18. The attached Exhibit B sets forth the names, titles, hourly rates (for projects not billed on fixed fee arrangement), and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the Engagement Letters and Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

19. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

20. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

21. E&Y's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

22. E&Y has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate. Upon information and belief, the Services provided by the Applicant were not duplicative in any manner with the services performed by other professionals retained by the Debtors.

23. All Services rendered by E&Y for the Debtors during the Compensation Period were

performed in connection with the representation of the Debtors in these Chapter 11 Cases.

**THE REQUESTED COMPENSATION SHOULD BE ALLOWED**

24. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

25. Under American Benefit Life Insurance Company v. Baddock (In re First Colonial Corp.), the United States Court of Appeals for the Fifth Circuit has enumerated twelve factors a bankruptcy court should evaluate in awarding professional fees. 544 F.2d 1291 (5th Cir. 1977) (abrogated on other grounds by statute). First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schuman Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). Those twelve factors are:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;



- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;
- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;
- I. The experience, reputation and ability of the professionals;
- J. The undesireability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

26. Based on the standards set forth in section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$520,883.08, plus expenses of \$3,799.93.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

27. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 1,083.6, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

28. The issues which have arisen in these cases during the Compensation Period demanded a high level of skill and competency. E&Y spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y's representation of the Debtors in these chapter 11 cases did not preclude it from accepting other engagements.

E. Customary Fees

29. Fees for the Accounting Services, as reflected in the Exhibits attached hereto, were based on E&Y's hourly rates for such services discounted by 30%.

30. Fees for the Tax Services were based on E&Y hourly rates for such services discounted by 30%.

31. E&Y does not hold any retainers.

32. The Debtors believe that E&Y's compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, E&Y's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

33. The amount requested is consistent with the fee which E&Y would charge its clients in other non-contingent, bankruptcy and commercial cases.

G. Time Limitations Imposed by Client or Other Circumstances

34. The circumstances in these cases occasionally imposed time constraints on E&Y due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

35. E&Y is an established financial advisory firm and its members and associates working on

these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. “Undesirability” of Case

36. This case is not undesirable. E&Y believes that it is privileged to have the opportunity to represent the Debtors and appear before this Court in this proceeding.

J. Nature and Length of Professional Relationship to Client

37. Since E&Y’s engagement by the Debtors, E&Y has represented solely the Debtors in these cases.

K. Awards in Similar Cases

38. The amount requested by E&Y is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fee requested by E&Y, \$520,883.08, reflects an average hourly rate of \$480.70 for 1.083.6 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs which E&Y seeks reimbursement of were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y’s hourly rates.

WHEREFORE, E&Y respectfully requests the Court to enter an order (i) awarding E&Y the sum of \$520,883.08, as interim compensation for services rendered and \$3,799.93 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y the sum of \$443,055.06 (comprised of \$78,132.46 representing the 15% holdback from the Monthly Fee Statements, \$27,034.83 representing amounts not paid from the February Monthly Fee Statement and \$337,887.77 representing amounts not

paid from the April Monthly Fee Statement); and (iii) granting such other and further relief as the Court deems appropriate.

Dated: June 15, 2009  
Richmond, Virginia

Respectfully submitted,

/s/ Charles F. Phillips, III  
ERNST & YOUNG LLP  
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Counsel for Debtors  
and Debtors in Possession

**Exhibit A**  
**Certification by Charles F. Phillips, III**

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

In re: )  
 )  
CIRCUIT CITY STORES, INC., et. al.,<sup>1</sup> ) Case No 08-35653 (KRH)  
 )  
\_\_\_\_\_  
Debtors. ) Jointly Administered

**CERTIFICATION BY CHARLES F. PHILLIPS, III**

I have been designated by Ernst & Young LLP (“E&Y” or the “Applicant”) as the professional with responsibility in these cases for compliance with the “Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases” (the “Guidelines”).

I have read the Applicant's application for compensation and reimbursement of expenses (the “Application”). The Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant's clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application,

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

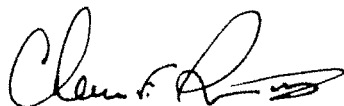
the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the order of this Court, entered December 8, 2008, approving the Applicant's retention by the Debtors effective to the Petition Date, pursuant to the terms of the Engagement Letters between the Applicant and the Debtors attached as exhibits to the Debtors' application to employ and retain E&Y.

I declare under penalty of perjury that the foregoing is true and correct.


Executed, this 15 day of June, 2009 at Richmond, Virginia.

By:   
Name: Charles F. Phillips, III  
Title: Partner

City/County of Richmond

State/Commonwealth of Virginia

Acknowledged and sworn to before me this 15 day of June, 2009

  
Signature of Virginia Notary or other officer authorized to administer oaths

March 31, 2011  
Expiration Date

238631  
Notary Registration Number (or official title if not a notary)

**Exhibit B**  
**Summary of Fees by Individual Professional**



**Exhibit B**  
**Summary of Fees by Individual Professional**

Professional	Title	Hourly		Fees
		Rate	Hours	
Allen JR, William Dee (US012632534)	Senior-Grade 1	399.00	0.90	359.10
Behrens, William (US012435310)	Senior-Grade 2	415.80	57.60	23,950.08
Behrens, William (US012435310)	Senior-Grade 2	378.00	185.80	70,232.40
Berard, Peter (US011809247)	Manager-Grade 4	627.20	0.50	313.60
Berard, Peter (US011809247)	Manager-Grade 4	575.00	0.50	287.50
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	766.50	7.00	5,365.50
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 2	515.90	5.50	2,837.45
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 2	469.00	6.50	3,048.50
Bottieri, Crystal M. (US012657235)	Senior-Grade 2	399.00	1.30	518.70
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	700.00	46.00	32,200.00
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	698.60	90.00	62,874.00
Burgos, Erik John (US011660162)	Senior Manager-Grade 1	612.50	2.80	1,715.00
Carrington, Glenn (US012244587)	Partner/Principal-Grade 1	909.37	1.00	909.37
Cody, Melissa Suzanne (US012442777)	Senior Manager-Grade 3	567.00	8.00	4,536.00
Daubner III, William Louis (US012750801)	Staff/Assistant-Grade 3	122.50	2.00	245.00
DuBois, Brigit (US012590015)	Manager-Grade 3	455.00	3.70	1,683.50
Eastwood, Deane R (US011090531)	Partner/Principal-Grade 1	731.50	1.00	731.50
Eastwood, Deane R (US011090531)	Partner/Principal-Grade 1	665.00	0.50	332.50
Feehan, Joseph R. (US012053237)	Senior Manager-Grade 1	612.50	3.10	1,898.75
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	612.50	28.10	17,211.25
Fuentes, Teresita (US011432573)	International Director	662.20	0.80	529.76
Fuentes, Teresita (US011432573)	International Director	602.00	0.20	120.40
Gann, Joy D. (US010930996)	Manager-Grade 4	502.60	3.30	1,658.58
Golden, Andrew J. (US011034945)	Manager-Grade 4	609.70	2.20	1,341.34
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	687.50	4.00	2,750.00
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	682.30	10.90	7,437.07
Hamilton, Mary Catherine (US012544094)	Staff/Assistant-Grade 1	152.60	1.40	213.64
Hassell, William Poage (US012766692)	Partner/Principal-Grade 1	630.00	2.00	1,260.00
Janeway, Cynthia L (US011321580)	Manager-Grade 4	469.00	8.50	3,986.50
Knightly, James Charles (US012542157)	Senior-Grade 1	378.00	208.80	78,926.40
Knightly, James Charles (US012542157)	Senior-Grade 1	415.80	42.20	17,546.76
Kovalcik, Christopher J. (US012609799)	Senior Manager-Grade 2	619.50	2.50	1,548.75
Kumar, Anjali (US011664813)	Manager-Grade 4	559.30	4.20	2,349.06
Long, Charles A (US011485081)	Executive Director-Grade 1	639.10	29.60	18,917.36
Long, Charles A (US011485081)	Executive Director-Grade 1	581.00	77.30	44,911.30
Malman, Jared Lee (US012558754)	Senior-Grade 2	399.00	8.40	3,351.60
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	275.00	35.00	9,625.00
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	206.50	0.70	144.55
Morris, Jason (US012478625)	Manager-Grade 3	462.00	19.00	8,778.00
Mulcahy, Sean D. (US011715258)	Staff/Assistant-Grade 4	275.00	8.00	2,200.00
Peralta, Sheirmah Sapla (US012817798)	Senior-Grade 2	273.00	4.00	1,092.00
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	731.50	3.50	2,560.25
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	665.00	7.80	5,187.00
Prskalo, Igor (US012641638)	Staff/Assistant-Grade 4	227.15	1.30	295.30
Randall, Franchon L. (US012058237)	Manager-Grade 3	469.00	6.50	3,048.50
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 3	574.00	4.80	2,755.20
Rife, Daniel Mark (US012003959)	Manager-Grade 4	542.50	0.50	271.25
Schneider, Kristen (US012757415)	Staff/Assistant-Grade 3	152.60	1.00	152.60
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	780.01	1.50	1,170.02
Stall, Robert J (US011164657)	Partner/Principal-Grade 1	847.00	4.00	3,388.00
Stall, Robert J (US011164657)	Partner/Principal-Grade 1	770.00	2.00	1,540.00
Stanley, Brad W. (US012354198)	Staff/Assistant-Grade 4	206.50	7.70	1,590.05
Sturm, Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	287.00	3.00	861.00
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	623.70	1.40	873.18
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	567.00	8.70	4,932.90
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	675.50	25.30	17,090.15
Vitellaro, Matthew M (US011607962)	Partner/Principal-Grade 1	770.00	0.30	231.00
West JR, Thomas C (US012647137)	Senior Manager-Grade 2	612.50	3.50	2,143.75
Williamson, Heather Lynne (US011884180)	Staff/Assistant-Grade 1	120.00	1.00	120.00
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	623.70	43.00	26,819.10
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	567.00	29.00	16,443.00
Wylie, Christopher P. (US011243665)	Executive Director-Grade 1	577.50	3.00	1,732.50
Less Travel Fee Reduction				(12,259.43)
Totals				<u>1,083.60</u> <u>520,883.08</u>
Per Exhibit C				520,883.08
Difference				<u>-</u>

**Exhibit C**  
**Schedule of Fees by Project Category**

**Exhibit C**

**Schedule of Fees by Project Category**

	<b>Feb-09</b>	<b>Mar-09</b>	<b>Apr-09</b>	<b>Total Fees</b>
<b>Project Category</b>				
1) Bankruptcy Process/Status Update	1,351.00	987.00	-	2,338.00
2) IRS Controversy Assistance	4,037.57	492.10	-	4,529.67
3) International Issues/APB 23 Provision Issues	3,991.48	2,537.75	-	6,529.23
4) State and Local Tax Advice and Consultation	9,879.80	-	2,492.50	12,372.30
5) Section 382 Analysis	5,973.10	1,531.60	279.30	7,784.00
6) Transaction Cost Analysis	909.37	-	-	909.37
7) Travel	-	3,253.60	24,518.86	27,772.46
Affadavit/Engagement Letter/Monthly Fee				
8) Application/Other Administrative Matters	5,382.65	33,747.32	14,677.25	53,807.22
9) Property Tax Project	-	52,930.22	340,633.12	393,563.34
10) Puerto Rico Audit Assistance	-	529.76	120.40	650.16
11) InterTan Restructutring	-	-	22,886.77	22,886.77
Subtotal	<u>31,524.97</u>	<u>96,009.35</u>	<u>405,608.20</u>	<u>533,142.51</u>
Less Travel Fee Reduction	-	-	(12,259.43)	(12,259.43)
Net Fees	<u>31,524.97</u>	<u>96,009.35</u>	<u>393,348.77</u>	<u>520,883.08</u>

**Exhibit D**  
**Schedule of Expenses**

**Exhibit D**  
**Schedule of Expenses**

Emp/Vendor	Title	Descr	Incur Dt	Expenses
Halvorson, Phil D	Partner/Principal-Grade 1	Circuit City - phone charges - discussion with Cliff Tegel, review structure and internal call with client to discuss KPMG audit queries	12-Jan-2009	20.00
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	November/December phone minutes used for CC calls - reversal	09-Feb-2009	(28.65)
West JR,Thomas C (US012647137)	Senior Manager-Grade 2	November/December phone minutes used for CC calls\	09-Feb-2009	178.65
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Lunch with Kathy Smith of Circuit City to get update on bankruptcy - Silver Diner	12-Feb-2009	28.11
Halvorson, Phil D	Partner/Principal-Grade 1	Phone charges - call with Circuit City on February 17, 2009 re sale of stores and cash repatriation strategies.	17-Feb-2009	60.50
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Airfare - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes	4-Mar-2009	517.53
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Parking - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes	5-Mar-2009	13.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Lunch - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes	5-Mar-2009	24.40
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Taxi to attend client meetings to discuss Valuation. Hotel to dinner	5-Mar-2009	32.00
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Taxi to attend client meetings to discuss Valuation. Dinner to hotel	5-Mar-2009	36.00
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Taxi to attend client meetings to discuss Valuation. Office to airport	5-Mar-2009	38.50
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Dinner to discuss Valuation process. B. Stall, G. Botts and team	5-Mar-2009	200.00
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Mileage to attend client meetings to discuss Valuation.	5-Mar-2009	226.60
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Hotel for client meetings	5-Mar-2009	263.35
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Parking - day 3	6-Mar-2009	11.00
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Parking - day 1	6-Mar-2009	13.00
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Parking - day 2	6-Mar-2009	13.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Breakfast - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	6-Mar-2009	18.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Dinner - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	6-Mar-2009	45.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Tips and other - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	10.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Breakfast - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	14.14
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Dinner - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	20.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Rental car (fuel) - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	24.01
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Airport parking - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	39.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Rental car - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	120.32
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Lodging - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	7-Mar-2009	222.88
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Lodging - client meetings to discuss Valuation.	7-Mar-2009	222.88
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Lodging - Circuit City site visits in Tampa and Orlando, FL as part of the valuation of the personal property for property tax purposes.	8-Mar-2009	156.38
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Airfare - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	24-Mar-2009	503.80
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Parking - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	25-Mar-2009	13.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Lunch - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	26-Mar-2009	22.98
Long,Charles A (US011485081)	Executive Director-Grade 1	Taxi - Circuit City Site Visits Richmond VA DR1 & 3 Charlie Long, Guy Botts, Bill Behrens	26-Mar-2009	30.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Working session to review site plans, site data, and scheduling	26-Mar-2009	180.00
Behrens,William (US012435310)	Senior-Grade 2	Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	27-Mar-2009	18.28
Long,Charles A (US011485081)	Executive Director-Grade 1	Present for dinner EY employees Charlie Long, Bill Behrens, Jim Knightly and myself.	27-Mar-2009	24.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Meal at airport while travelling for site visits	27-Mar-2009	26.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Parking - Circuit City Site Visits Richmond VA DR1 & 3	27-Mar-2009	29.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Taxi - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	27-Mar-2009	26.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Taxi - Circuit City Site Visits Richmond VA DR1 & 3	27-Mar-2009	29.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Lunch - Circuit City Site Visits Richmond VA DR1 & 3	27-Mar-2009	29.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Charlie Long, Guy Botts, Bill Behrens	27-Mar-2009	34.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Working session to review site plans, site data, and scheduling	27-Mar-2009	99.72
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Rental car for site visits	28-Mar-2009	11.10
Long,Charles A (US011485081)	Executive Director-Grade 1	Tax on Room - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.	28-Mar-2009	12.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Parking - Circuit City Site Visits Richmond VA DR1 & 3	28-Mar-2009	70.00
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Dinner - Circuit City Site Visits Richmond VA DR1 & 3	28-Mar-2009	186.45
		Charlie Long, Guy Botts, Bill Behrens		
		Lodging - Circuit city site visit to corporate headquarters for meetings with key individuals to gather information on owned and leased eqpt, secure a fixed asset listing, listings for IT equipment in stores and the corporate office and inspect the corporate hqs.		
		Totals		<u>3,799.93</u>

**Exhibit E**  
**Chronological Detail of Services Rendered**

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Halvorson, Phil D	Partner/Principal-Grade 1	Discussion on Cdn withholding tax mitigation issues in light of planning around APB 23 issues	22-Dec-08	687.50	0.30	206.25	International /APB 23
Halvorson, Phil D	Partner/Principal-Grade 1	Follow up discussion on Cdn withholding tax mitigation issues in light of planning around APB 23 issues	23-Dec-08	687.50	0.80	550.00	International /APB 23
Halvorson, Phil D	Partner/Principal-Grade 1	Follow-up on APB 23 withholding tax question	9-Jan-09	687.50	0.40	275.00	International /APB 23
Halvorson, Phil D	Partner/Principal-Grade 1	Circuit City - discussion with Cliff Tegel, review structure and internal call with client to discuss KPMG audit queries	12-Jan-09	687.50	1.70	1,168.75	International /APB 23
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff; Gail; Kathy) to discuss various items related to liquidation including how to maximize NOL carryback potential to increase amount of refund of taxes from the IRS; whether the I/T C n asset sale will result in w/h taxes; whether changes to GAAP may result in Tax Change in A/C method; whether / when attributes may be reduced as a result of the timing of asset sales / liquidation; what info the IRS has indicated they will request i/c/w the new tax audin including NOL/382 info, etc.	3-Feb-09	675.50	1.50	1,013.25	Controversy
West JR, Thomas C (US012647137)	Senior Manager-Grade 2	CC - call with CC tax dept to review strategy regarding tax claims and ability to carry back NOLs in liquidation context	3-Feb-09	612.50	1.50	918.75	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Conf call with Jeff McDonald, Gail Ridgeway, Kathy Smith (all CC) and Scott Vaughn, Tom West of EY to discuss NOL carryback options	3-Feb-09	623.70	1.50	935.55	Controversy
Malman, Jared Lee (US012558754)	Senior-Grade 2	Update to state tax memo regarding general bankruptcy issues at the state level; analysis and discussion with Erik Burgos	3-Feb-09	399.00	0.60	239.40	State Tax Items
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review fee application detail; provide comments to Simone	4-Feb-09	675.50	1.00	675.50	Monthly Fee Application
West JR, Thomas C (US012647137)	Senior Manager-Grade 2	CC - monthly fee application - discussions and review with counsel on jan time	5-Feb-09	612.50	1.00	612.50	Monthly Fee Application
West JR, Thomas C (US012647137)	Senior Manager-Grade 2	CC - monthly fee application - discussions and review with counsel on jan time	6-Feb-09	612.50	1.00	612.50	Monthly Fee Application
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review First Pacific 13G; discuss with Jared; re: 382	9-Feb-09	675.50	0.20	135.10	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Skadden (Dave Levy; Michelle Brunsvoid) to discuss Salinas sell down order to be negotiated; impact on 382 analysis	9-Feb-09	675.50	0.50	337.75	Section 382
Malman, Jared Lee (US012558754)	Senior-Grade 2	CC 382 - Reviewed First Pacific filing and compared to prior filings and determine if consistent with EY 382 model treatment.	9-Feb-09	399.00	0.30	119.70	Section 382
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Conference Call Skadden & Scott to discuss 382 matters	9-Feb-09	766.50	0.50	383.25	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Kathy Smith of CC to discuss current Status and Wind-down timeline and incentives and tasks	10-Feb-09	675.50	0.50	337.75	BR Process/Status Update
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Read Wind-down incentive task order	10-Feb-09	675.50	0.50	337.75	BR Process/Status Update
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of monthly fee application detail in response to court order via McGuire Woods	10-Feb-09	623.70	1.00	623.70	Monthly Fee Application
Burgos, Erik John (US011660162)	Senior Manager-Grade 1	conference call with CC client team to discuss bankruptcy status and to discuss how EY can assist with the claims processing function.	10-Feb-09	612.50	1.20	735.00	State Tax Items
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	discuss monthly fee application detail needed by US Trustee with Simone and Jon Wilson	11-Feb-09	675.50	0.50	337.75	Monthly Fee Application
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss Wind-down SALT issues - i.e., claims administrations, etc. - with Nancy	11-Feb-09	675.50	0.30	202.65	State Tax Items
Burgos, Erik John (US011660162)	Senior Manager-Grade 1	review of debtor's motion approving wind down incentive and retention plan order and discussing with nancy and rest of EY SALT CC team via email communications to determine the manner in which EY will assist in the claims processing function	11-Feb-09	612.50	1.60	980.00	State Tax Items
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	Review of existing state tax motion to determine if property tax is covered.	11-Feb-09	612.50	0.50	306.25	State Tax Items
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of monthly fee application detail in response to court order via McGuire Woods	12-Feb-09	623.70	2.00	1,247.40	Monthly Fee Application
Rife, Daniel Mark (US012003959)	Manager-Grade 4	discussions with Jared on Salinas sell down, review of output to give to Scott	12-Feb-09	542.50	0.50	271.25	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review Proposed Stip Void Trading Order re: Salinas from Skadden (.5); discuss modeling needed to respond to Skadden's Qs re: sell down impact with Jared (.1)	12-Feb-09	675.50	0.60	405.30	Section 382
Malman, Jared Lee (US012558754)	Senior-Grade 2	Reviewed email sent from Skadden (MLB) to SV and proposed stip agreement sent by Skadden (.6), Inputted, tied-out and analyzed proposed stipulated void model with what was already in EY detailed transaction log (1.1).	12-Feb-09	399.00	1.70	678.30	Section 382
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Conference call with Jeff McDonald, VP-Taxes & Gail Ridgeway-Director of Tax re. Exam strategy discussion for how to go forward with the Sales/Leaseback claim. The claim has been outstanding for 5 or years and it was retracted last year to allow the IRS to process the exam cycle with an agreement to restore this year so it can be concluded. The claim, if accepted, generate additional refund of taxes paid in 24 and 22. Jeff and Gail was preparing the chronological history of how this was presented to the IRS and the various position and asked me to give some thought to additional arguments or acceptance of the claim. Additionally, I agreed to think about how I would make an intervention with the appropriate level if the exam process start to bog down.	13-Feb-09	780.01	0.50	390.01	Controversy
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Conference call with Jeff McDonald, VP-Taxes & Gail Ridgeway-Director of Tax re: Next topic of discussion was when to start a full module review to correct any interest calculations made by the IRS that caused underpayment of interest to Circuit City. After identifying all the transactions giving rise to interest calculations (loss carryback, audit adjustment, amended returns, etc), it was determined the appropriate time for a full module review would be when all IRS activities were concluded.	13-Feb-09	780.01	0.50	390.01	Controversy

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Conference call with Jeff McDonald, VP-Taxes & Gail Ridgeway-Director of Tax re: Next topic of discussion was the risk of the current examination cycle (FY 27 and 28) for generating adjustments that would reduce the 28 loss and the amount of carryback. The risk is if the Service reduces the loss to a point where a lesser amount was available for carryback resulting in recovery of the tax and interest. Assessment for IRS recovery was deemed to be very minimal based on the ordering rules for losses and the amount of adjustments the exam team needed (\$7 to \$8 million range) to start to recover tax.	13-Feb-09	780.01	0.50	390.01	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Draft e-mail to Skadden (Dave / Michelle) re: Section 382 Model results re: Stip Trading Order	13-Feb-09	675.50	0.30	202.65	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review models prepared by Jared re: Stip trading Order and impact on Cumulative 382 Shift vis-a-vis Void Ab Initio Transactions	13-Feb-09	675.50	1.00	675.50	Section 382
Malman, Jared Lee (US012558754)	Senior-Grade 2	Discussed and went over Skadden's proposed stip with SV (.5). Determined differences in shares as of 11/11 and 11/12 based on our 382 model, proposed stip and Salinas Notice of Status and as a Substan	13-Feb-09	399.00	3.00	1,197.00	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discussed with SV and reviewed new 382 results to take into account proposed void transactions (.4). Used EY software to create excel attachments that detailed differences between actual 382 cube and Void transactions (.9).					
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss BR SALT tax issues re: Property Tax Claims and refund opportunity with Chip Phillips and Nancy Flagg	13-Feb-09	675.50	0.30	202.65	State Tax Items
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - 382 Sell Down - review proposed stipulations	15-Feb-09	766.50	0.50	383.25	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Coordinate call with Skadden and CC to discuss IP transfer from US to Canada to be sold as part of Canada sale	16-Feb-09	675.50	0.40	270.20	International /APB 23
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - 382 Sell Down - discussions with Scott Vaughn on stipulations and related review	16-Feb-09	766.50	0.50	383.25	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	discussions with Jake Blank to update him on status of 382; NOL c/b; other BR issues	16-Feb-09	675.50	0.30	202.65	Section 382
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	weekly call w client; discuss property tax proposal - client selected us for the work and asked us to start asap 1.6; follow up call with Scott Ash re: property tax project info request .5; update call w Charlie and Guy Botts to get started .4; send property tax RFD docs and email to Scott Ash 1.3	17-Feb-09	612.50	3.80	2,327.50	Property Tax Project
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Call re: Canada asset sale and intercompany debt	17-Feb-09	766.50	1.50	1,149.75	International /APB 23
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call to discuss Canadian asset sale and related intercompany debt issues with Jeff and Gail of CC	17-Feb-09	675.50	0.50	337.75	International /APB 23
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff; Gail) and Skadden (Dave; Michelle) and EY (Scott; Jake; Cliff; Phil) to discuss Canadian Asset Sale including sale of Global Sourcing entity; as well as intercompany Tourmalet debt and Canadian implications including potential to restructure in Canada and Canadian w/h tax possibility	17-Feb-09	675.50	1.20	810.60	International /APB 23
Malman, Jared Lee (US012558754)	Senior-Grade 2	Reviewed Schedule 13G filed by First Pacific and checked for other 13 filings.	17-Feb-09	399.00	0.20	79.80	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff; Kathy; Scott Ash) to discuss Property Tax claim reduction opportunity; game plan to address property tax issues	17-Feb-09	675.50	1.30	878.15	State Tax Items
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss SALT Property Tax to-dos including claims admin and motion filing proposals with Nancy Flagg and Chip Phillips	17-Feb-09	675.50	0.50	337.75	State Tax Items
Halvorson, Phil D	Partner/Principal-Grade 1	For professional services rendered in connection with a phone call with Circuit City on February 17, 2009 re sale of stores and cash repatriation strategies.	17-Feb-09	687.50	0.80	550.00	International /APB 23
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	call to Scott Ash to follow up on property tax info; Scott reply that project on hold due to Skadden questions 1.3; updates to CC team re: hold status .5	18-Feb-09	612.50	1.80	1,102.50	Property Tax Project
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Call re: CCGS shares to be sold to Canada - discuss PTI and basis; Discuss Canadian amalgamation plan to mitigate withholding	18-Feb-09	623.70	1.40	873.18	International /APB 23
Carrington, Glenn (US012244587)	Partner/Principal-Grade 1	Review whether the nature of the change in the ch 11 bankruptcy impacts the treatment of the deductibility of transaction related costs	18-Feb-09	909.37	1.00	909.37	Transaction Cost Analysis
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Sell down stipulation and cost of title review.	18-Feb-09	766.50	0.50	383.25	Section 382
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review Paul Weiss comments on 382 Stipulation; e-mail to Skadden re: same	18-Feb-09	675.50	0.20	135.10	Section 382
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	call with Scott Ash and Jeff McDonald re: ey property tax retention revisited	19-Feb-09	612.50	1	612.50	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	follow-up call with chip and team regarding property tax retention	19-Feb-09	612.50	0.5	306.25	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	email to Botts and long regarding property tax retention planning	19-Feb-09	612.50	0.3	183.75	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	property tax update communications with Jeff McDonald	20-Feb-09	612.50	0.8	490.00	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	property tax - planning around quick field deployment including calls with Botts, ash, long and Phillips	20-Feb-09	612.50	0.4	245.00	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	property tax followup with Charlie and Guy	22-Feb-09	612.50	0.40	245.00	State Tax Items
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of billing information related to upcoming filings to the bankruptcy court	23-Feb-09	623.70	1.50	935.55	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Calls with Nancy Flagg and Charlie Long regarding property and claims related tax issues	23-Feb-09	623.70	2.00	1,247.40	State Tax Items
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Jeff McDonald, Scott Ash and Gail Ridgeway of Circuit City to discuss property tax matters	23-Feb-09	623.70	1.00	623.70	State Tax Items
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	internal call on property tax project with Charlie .7; property tax call with client - explain property tax process and appraisal methodology; discuss inventory methodology 1.4; team follow up call to address McDonald requests .8;	23-Feb-09	612.50	2.90	1,776.25	State Tax Items
Malman, Jared Lee (US012558754)	Senior-Grade 2	Circuit City - Internal SALT call to discuss property tax proposal (.9). External SALT call to discuss personal property tax proposal and then stayed on line after to further refine proposed fees (1.).	23-Feb-09	399.00	1.90	758.10	State Tax Items
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Status call with Chip Phillips re: various CC matters including weekly status call; collection efforts; and Property Tax Proposal	24-Feb-09	675.50	0.50	337.75	BR Process/Status Update



**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Weekly Status call; draft list of open items for Tax Dept to consider including W/H Taxes re; Canada; 382; IRS Audit; State; BR Costs, etc.	24-Feb-09	675.50	0.50	337.75	BR Process/Status Update
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	follow up call with mcdonald and ash re; property tax project .6;	24-Feb-09	612.50	1.10	673.75	State Tax Items
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	confirmation call with chip phillips on property tax project .5	25-Feb-09	612.50	1.10	673.75	State Tax Items
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	property tax project review and status to eastwood, vaughn and phillips .3; pull sale order from BK docket .8	27-Feb-09	612.50	0.60	367.50	Property Tax Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review issues of week and prioritize issues for next week related to property tax project	27-Feb-09	675.50	0.50	337.75	Monthly Fee Application
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	review Interim Fee Application from Dragich of Foley	28-Feb-09	612.50	0.50	306.25	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	PROP TAX: team issues and discussion re: property tax project	1-Mar-09	612.50	0.40	245.00	Property Tax Project
Fuentes, Teresita (US011432573)	International Director	Meeting at PR Treasury to discuss tax notice sent to client regarding tax audit in Puerto Rico. Send email to client regarding tax audit and telephone call to discuss next steps.	2-Mar-09	662.20	0.50	331.10	Puerto Rico Audit Assistance
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Respond to various PR protocol issues	2-Mar-09	675.50	0.30	202.65	Preparation of Engagement Let
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	respond to various e-mails re: Salinas sell down Order/Stip	2-Mar-09	675.50	0.50	337.75	Section 382
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of procedures required for interim fee application submittal to BK court	3-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Compilation of data for monthly fee remittance for February 2009	3-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 2	prepared the statement of work for the property tax services. made changes to the letter after charlie reviewed and added to it.	3-Mar-09	515.90	0.50	257.95	Preparation of Engagement Let
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Review - Re 382.	3-Mar-09	766.50	0.50	383.25	Section 382
Behrens, William (US012435310)	Senior-Grade 2	Analyzed geographical dispersion of Circuit City Field operations relative to personal property valuation needs	3-Mar-09	415.80	3	1,247.40	Property Tax Project
Stall, Robert J (US011164657)	Partner/Principal-Grade 1	Circuit city bankruptcy-Site visits in the Tampa market	3-Mar-09	847.00	2	1,694.00	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	call with Charlie re: next property tax steps .6; calls with Vaughn and Eastwood re: next prop tax steps .6	4-Mar-09	612.50	1.20	735.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed geographical dispersion of Circuit City Field operations relative to personal property valuation needs	4-Mar-09	415.80	3.3	1,372.14	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	personal property site inspection activities	4-Mar-09	415.80	3	1,247.40	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of site inspection relative to similar prototype stores models	4-Mar-09	415.80	1.7	706.86	Property Tax Project
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Site visit planning regarding stores to visit in various locations	4-Mar-09	275.00	1.8	495.00	Property Tax Project
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Planning related to site visits including preparing inventory and property listings	4-Mar-09	275.00	2.2	605.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Initial file review. Review of 'Store Closing Project.xls' and '504 CC Worked.xls'	4-Mar-09	378.00	3	1,134.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Data manipulation determining opportune states and sites to visit for Property Tax Benefit	4-Mar-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Travel booking for Tx store location visits	4-Mar-09	378.00	0.8	302.40	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Circuit City Bankruptcy research - store layout, prototypes, fixtures and fittings.	4-Mar-09	415.80	1.5	623.70	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Compilation and review of data required for interim fee application for submittal to BK court	5-Mar-09	623.70	2.00	1,247.40	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of monthly fee remittance for February 2009; emails to team members re same	5-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Prskalo, Igor (US012641638)	Staff/Assistant-Grade 4	Billing and fee analysis related to the Interim Fee Application due on 3/17/2009.	5-Mar-09	227.15	1.30	295.30	Monthly Fee Application
Behrens, William (US012435310)	Senior-Grade 2	analysis of site inspection relative to similar prototype stores models	5-Mar-09	415.80	1.1	457.38	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	personal property site inspection activities	5-Mar-09	415.80	6.9	2,869.02	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Inventory assets at Store # 891 as part of valuation of assets for property tax	5-Mar-09	700.00	2.5	1,750.00	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Inventory assets at Store #876 as part of valuation of the assets for property ax	5-Mar-09	700.00	2.5	1,750.00	Property Tax Project
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 2 Hours - Site Visit of store in Meriden, CT to do an inventory of store property	5-Mar-09	275.00	2	550.00	Property Tax Project
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 2.8 Hours - Site Visit of store in Enfield, CT to do an inventory of store property	5-Mar-09	275.00	2.8	770.00	Property Tax Project
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 3.2 Hours - Site Visit of store in Torrington, CT to do an inventory of store property	5-Mar-09	275.00	3.2	880.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Site visit of Denton, Tx facility (prototype H1F/H30)	5-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Site visit of Frisco, Tx facility (prototype Horizon 1)	5-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Site visit of Plano, Tx facility (prototype SFEP 1)	5-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Site visit of Mesquite, Tx facility (prototype SFEP 1)	5-Mar-09	415.80	2	831.60	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Travel from Cincinnati to Tampa for site inspections to value assets for property ax	5-Mar-09	700.00	3	2,100.00	Travel
Knightly, James Charles (US012542157)	Senior-Grade 1	travel to Frisco, TX store	5-Mar-09	415.80	0.5	207.90	Travel
Knightly, James Charles (US012542157)	Senior-Grade 1	travel to DFW (dallas) from ORD (chicago)	5-Mar-09	415.80	3.5	1,455.30	Travel
Mazur, Scott G (US012569090)	Staff/Assistant-Grade 4	Driving Time from site to site when doing the property visits	5-Mar-09	275.00	3.4	935.00	Travel
Knightly, James Charles (US012542157)	Senior-Grade 1	travel to Plano, Tx store	5-Mar-09	415.80	0.7	291.06	Travel
Knightly, James Charles (US012542157)	Senior-Grade 1	travel to Mesquite, Tx store	5-Mar-09	415.80	0.8	332.64	Travel
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	review monthly fee application detail (0.5); discuss same with Jon Wilson (0.5)	6-Mar-09	675.50	1.00	675.50	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Final review of monthly fee remittance for February 2009	6-Mar-09	623.70	2.00	1,247.40	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Interim fee application - emails to Scott, Chip and Dave (.7); further revisions to fee order (1.3)	6-Mar-09	623.70	2.00	1,247.40	Monthly Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Calls with Dave Dragich and scott vaughn regarding billing matters	6-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 2	drafted an sow for the Puerto rice treasury department work and emailed to jon.	6-Mar-09	515.90	1.00	515.90	Preparation of Engagement Let
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 2	prepared the statement of work for the property tax services. made changes to the letter after charlie reviewed and added to it.	6-Mar-09	515.90	2.00	1,031.80	Preparation of Engagement Let
Eastwood, Deane R (US011090531)	Partner/Principal-Grade 1	call with charlie long re plan for property tax project	6-Mar-09	731.50	0.50	365.75	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	PROP TAX - discussion with charlie re: need for SOW review and richmond mtg to kick off .4; weekly issue review and prioritize todos for next week .7	6-Mar-09	612.50	1.10	673.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	personal property site inspection activities	6-Mar-09	415.80	3	1,247.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of site inspection relative to similar prototype stores	6-Mar-09	415.80	0.3	124.74	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	models	6-Mar-09	415.80	4.5	1,871.10	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	personal property site inspection activities	6-Mar-09	415.80	0.2	83.16	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of site inspection relative to similar prototype stores	6-Mar-09	415.80	0.2	83.16	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	models	6-Mar-09	700.00	3.3	2,310.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Inventory asset at store #828 as part of the valuation of the assets for property tax purposes	6-Mar-09	700.00	3.2	2,240.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Inventory assets at store #857 as part of the valuation of the assets for property tax purposes	6-Mar-09	700.00	3.2	2,240.00	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 2.2 Hours - Site Visit of store in Norwalk, CT to do an inventory of store property	6-Mar-09	275.00	2.2	605.00	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 2.8 Hours - Site Visit of store in North Haven, CT to do an inventory of store property	6-Mar-09	275.00	2.8	770.00	Property Tax Project
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	Circuit city bankruptcy-Site visits in the Tampa market	6-Mar-09	847.00	2	1,694.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Site visit of Lake Worth, Tx facility (prototype H1E single)	6-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Site visit of Fort Worth, Tx facility (prototype Legacy III)	6-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Travel from Tampa to Orlando to visit stores in Orlando as part of the valuation of the assets for property tax purposes	6-Mar-09	700.00	1.5	1,050.00	Travel
Knightly,James Charles (US012542157)	Senior-Grade 1	travel to Fort Worth, Tx store	6-Mar-09	415.80	0.7	291.06	Travel
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - Driving Time from site to site when doing the property visits	6-Mar-09	275.00	2.6	715.00	Travel
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with Jeff regarding next steps in refund issues - conf call with Jeff on next steps and message for Henry	7-Mar-09	731.50	0.40	292.60	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review submission for Jon and disc cash receipts with Jeff	7-Mar-09	731.50	0.50	365.75	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting and review related to Interim Fee Order due on 3-17-09	7-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letter preparation and review related to Puerto Rico audit assistance for FY07 and FY08.	7-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letter preparation and review related to property tax and valuation services.	7-Mar-09	623.70	2.00	1,247.40	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letter preparation and review related to Puerto Rico tax compliance for FY09.	7-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	Property Tax - SOW review and t/u comments 1.1; call with Charlie to finalize letter and next steps .4; additional SOW provisions to Charlie re: company responsibilities and fee cap .7; email cc pics to Guy and Charlie .4	7-Mar-09	612.50	2.60	1,592.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from Nancy Flagg and Jon Wilson	7-Mar-09	639.10	3.30	2,109.03	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review property tax approach with jeff and review SOW for the court submission	7-Mar-09	731.50	0.50	365.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from Nancy Flagg and Jon Wilson	7-Mar-09	639.10	3.3	2,109.03	Preparation of Engagement Letters
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City site inspection and inventory at Orlando store	7-Mar-09	700.00	1.5	1,050.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Site inspection at Orlando store to complete asset inventory	7-Mar-09	700.00	3.5	2,450.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City travel between stores in Orlando to complete store asset inventory	7-Mar-09	700.00	0.5	350.00	Travel
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City travel to airport in Orlando and travel from Orlando airport to Cincinnati airport	7-Mar-09	700.00	3.5	2,450.00	Travel
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting and review related to Interim Fee Order due on 3-17-09	8-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting of scope section for Puerto Rico audit assistance engagement letter for FY07 and FY08.	8-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting of scope section for Puerto Rico tax compliance engagement letter for FY09.	8-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	sow email review for Jon, review final changes	8-Mar-09	731.50	0.60	438.90	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Research related to the property tax and valuation services projects including appropriate scope and disclosure	8-Mar-09	623.70	2.00	1,247.40	Property Tax Project
Fuentes,Teresita (US011432573)	International Director	Email from client regarding new notice of tax audit from municipality of Guaynabo. Review notice and draft email to client.	9-Mar-09	662.20	0.30	198.66	Puerto Rico Audit Assistance
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review and Revise by providing additional detail concerning each of the dozen projects performed for Interim Fee Application	9-Mar-09	675.50	1.50	1,013.25	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions related to Scott's comments on Interim Fee Order	9-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Engagement letter modifications based on legal review comments related to Puerto Rico tax compliance for FY09.	9-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Modifications to eng letters based on legal review comments related to Puerto Rico audit assistance for FY07 and FY08.	9-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to engagement letter based on legal review comments related to property tax and valuation services.	9-Mar-09	623.70	1.00	623.70	Preparation of Engagement Let
Blatzter,Julia Gibbs (US012365034)	Manager-Grade 2	Discussions with Jon on property tax engagement letters and modifications re: same	9-Mar-09	515.90	1.00	515.90	Preparation of Engagement Let
Blatzter,Julia Gibbs (US012365034)	Manager-Grade 2	Discussions with Jon on Puerto Rico engagement letters and modifications re: same	9-Mar-09	515.90	1.00	515.90	Preparation of Engagement Let
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement process updates	9-Mar-09	639.10	0.40	255.64	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning coordination w/ Guy Botts	9-Mar-09	639.10	0.50	319.55	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	discuss sow changes with Jon and finalize, review comments from counsel	9-Mar-09	731.50	0.80	585.20	Property Tax Project
Eastwood,Deane R (US011090531)	Partner/Principal-Grade 1	call with charlie long re property tax project logistics	9-Mar-09	731.50	0.50	365.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews and from Valuation Commitment Committee	9-Mar-09	639.10	2.40	1,533.84	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews and from Valuation Commitment Committee	9-Mar-09	639.10	2.4	1,533.84	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Formatted data files containing needed fixed asset records	9-Mar-09	415.80	1.5	623.70	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Discussions held with Scott Ash and Sarah Harris regarding data files	9-Mar-09	415.80	1.2	498.96	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of equipment among the 4 and 5 level prototype models	9-Mar-09	415.80	1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reclassification of IT equipment: Mainframes, Servers, Switches, etc.	9-Mar-09	415.80	1.1	457.38	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Behrens,William (US012435310)	Senior-Grade 2	Reformatted various asset listings to compare and contrast data reliability	9-Mar-09	415.80	1.2	498.96	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted assets lists received from the client.	9-Mar-09	415.80	0.5	207.90	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning coordination w/ Guy Botts	9-Mar-09	639.10	0.5	319.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - internal engagement process updates	9-Mar-09	639.10	0.4	255.64	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - 2.2 Hours - Organizing notes from site visits by store in order to identify property costs by different store type	9-Mar-09	275.00	2.2	605.00	Property Tax Project
Williamson,Heather Lynne (US011884180)	Staff/Assistant-Grade 1	Completion of property tax project administration items per direction from Guy Botts	9-Mar-09	120.00	1	120.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	blowing up prototype models	9-Mar-09	415.80	1	415.80	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	initial Prototype Model Set up	9-Mar-09	415.80	1	415.80	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	building model, measuring racking and sq stages (Horizon Prototype)	9-Mar-09	415.80	2	831.60	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Jeff of CC to discuss Status of Canadian Asset Sale including impact on W/H Taxes; IRS request for 382; Deductibility of BR Costs	10-Mar-09	675.50	0.50	337.75	
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Prep for and call with counsel regarding questions on Interim Fee order	10-Mar-09	623.70	1.00	623.70	International/APB 23 Provision Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Further revisions to engagement letter related to property tax and valuation services.	10-Mar-09	623.70	1.00	623.70	Preparation of Engagement Letter
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from General Counsel approval	10-Mar-09	639.10	0.60	383.46	Preparation of Engagement Letter
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - add tasks to work plan for coordinating valuation knowledge objects	10-Mar-09	639.10	0.90	575.19	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - develop inventory valuation store matrix	10-Mar-09	639.10	0.30	191.73	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning call with Scott Ash team	10-Mar-09	639.10	0.90	575.19	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review in scope store location report to define which locations to value assets	10-Mar-09	639.10	0.60	383.46	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning coordination w/ Guy Botts and Chip Phillips	10-Mar-09	639.10	0.40	255.64	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Robert Stall to discuss Property Tax Appraisal Scope	10-Mar-09	675.50	0.30	202.65	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from General Counsel approval	10-Mar-09	639.10	0.6	383.46	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Discussions held with Scott Ash and Sarah Harris regarding asset information	10-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of equipment among the 4 and 5 level prototype models	10-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted various asset listings to compare and contrast data reliability	10-Mar-09	415.80	0.8	332.64	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted assets lists received from the client.	10-Mar-09	415.80	0.3	124.74	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reclassified personal property assets	10-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Researched Circuit City Liquidation Agreements	10-Mar-09	415.80	1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Contacted dealers to support market data for a variety of personal property assets	10-Mar-09	415.80	2.1	873.18	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and tested certain valuation methodologies on different capitalized equipment asset classifications	10-Mar-09	415.80	0.2	83.16	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with Circuit City contacts to discuss information request	10-Mar-09	700.00	1	700.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Conference call with valuation team to discuss use of data collected in site inspections and begin planning template and valuation model.	10-Mar-09	700.00	1	700.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - add tasks to work plan for coordinating valuation knowledge objects	10-Mar-09	639.10	0.9	575.19	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - develop inventory valuation store matrix	10-Mar-09	639.10	0.3	191.73	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning call with Scott Ash team	10-Mar-09	639.10	0.9	575.19	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - engagement planning coordination w/ Guy Botts and Chip Phillips	10-Mar-09	639.10	0.4	255.64	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review in scope store location report to define which locations to value assets	10-Mar-09	639.10	0.6	383.46	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - Reviewing notes and rearranging them by asset classes for better identification purposes in our model	10-Mar-09	275.00	2.4	660.00	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - Matching store assets/property identified to the costs CC was asking to sell for and also what they were actually selling for as provided by store managers	10-Mar-09	275.00	3.4	935.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	building model, measuring racking and sq footages (Legacy A Prototype)	10-Mar-09	415.80	2	831.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Discussion - calls regarding building model and deliverables	10-Mar-09	415.80	2	831.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	refining Prototype model - manu/model for ppE	10-Mar-09	415.80	1.5	623.70	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	review of sent files, 'exhibit 1' & deliverable examples	10-Mar-09	415.80	0.5	207.90	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Drafting and review related to Interim Fee Order	11-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Further revisions to engagement letter related to Puerto Rico audit assistance for FY07 and FY08.	11-Mar-09	623.70	1.00	623.70	Preparation of Engagement Letter
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Calls and emails related to property tax and valuation services engagement letters	11-Mar-09	623.70	1.00	623.70	Preparation of Engagement Letter
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Calls and emails related to Puerto Rico engagement letters	11-Mar-09	623.70	1.00	623.70	Preparation of Engagement Letter
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	sow review and final review of changes for valuation committee	11-Mar-09	731.50	0.70	512.05	Preparation of Engagement Letter
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from General Counsel (Shea Owens and Marg Hosbach)	11-Mar-09	639.10	0.60	383.46	Preparation of Engagement Letter
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss and revise SOW per peer reviews from General Counsel (Shea Owens and Marg Hosbach)	11-Mar-09	639.10	0.6	383.46	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Discussions held with Scott Ash and Sarah Harris regarding locations and asset listings	11-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of equipment among the 4 and 5 level prototype models	11-Mar-09	415.80	0.4	166.32	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted assets lists received from the client.	11-Mar-09	415.80	0.4	166.32	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reclassified personal property assets	11-Mar-09	415.80	0.9	374.22	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and tested certain valuation methodologies on different capitalized equipment asset classifications	11-Mar-09	415.80	0.1	41.58	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed In-Scope Locations and Compared them against current asset listings	11-Mar-09	415.80	1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Held discussions/meetings with various liquidation houses	11-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Formatted data received from the various team members who performed physical asset inspections	11-Mar-09	415.80	1.5	623.70	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Behrens,William (US012435310)	Senior-Grade 2	Reviewed and summarized reports received from various sources	11-Mar-09	415.80	1.2	498.96	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Conference call with valuation team to discuss organization of field data	11-Mar-09	700.00	0.5	350.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Design and review data input template for model stores	11-Mar-09	700.00	1	700.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City prepare listing of collected selling prices for fixtures	11-Mar-09	700.00	2	1,400.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review description for implementation of data template	11-Mar-09	700.00	1	700.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review liquidators agreement and impact on valuation and discuss with valuation team	11-Mar-09	700.00	2.5	1,750.00	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - Reviewing notes and rearranging them by asset classes for better identification purposes in our model	11-Mar-09	275.00	1.8	495.00	Property Tax Project
Mazur,Scott G (US012569090)	Staff/Assistant-Grade 4	Circuit City - Matching store assets/property identified to the costs CC was asking to sell for and also what they were actually selling for as provided by store managers	11-Mar-09	275.00	2.2	605.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	building model, measure racking and sq footages (Legacy B Prototype)	11-Mar-09	415.80	2	831.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	building model, measure racking and sq footages (Infield Obstructed Prototype)	11-Mar-09	415.80	2	831.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	building model, measure racking and sq footages (The City)	11-Mar-09	415.80	2	831.60	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Email to Teresita regarding engagement letter for Puerto Rico audit assistance for FY07 and FY08.	12-Mar-09	623.70	0.50	311.85	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of emails related to engagement letter for Puerto Rico tax compliance for FY09.	12-Mar-09	623.70	0.50	311.85	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with Charlie Long regarding property tax and valuation services project	12-Mar-09	623.70	1.00	623.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - begin development of state -by-state valuation matrix for validation by E&Y state desks in order of determination request	12-Mar-09	639.10	3.30	2,109.03	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discussions with Marg Hosbach and Chip Phillips regarding SOW fee structure and use of personnel resources	12-Mar-09	639.10	0.60	383.46	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	call from Charlie re: property tax project	12-Mar-09	612.50	0.50	306.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discussions with Marg Hosbach and Chip Phillips regarding SOW fee structure and use of personnel resources	12-Mar-09	639.10	0.6	383.46	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Discussions held with Scott Ash and Sarah Harris regarding asset information	12-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of equipment among the 4 and 5 level prototype models	12-Mar-09	415.80	1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted assets lists received from the client.	12-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Held discussions/meetings with various liquidation houses	12-Mar-09	415.80	0.2	83.16	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed and summarized reports received from various sources	12-Mar-09	415.80	2.5	1,039.50	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Compiled and Classified a current list of assets	12-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Structured the Database to pull detailed cost data from different data source	12-Mar-09	415.80	0.5	207.90	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City research and prepare tax related questions for state research desks	12-Mar-09	700.00	3	2,100.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review field notes from site inspections and organized model input	12-Mar-09	700.00	2	1,400.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - begin development of state -by-state valuation matrix for validation by E&Y state desks in order of determination request	12-Mar-09	639.10	3.3	2,109.03	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	request	12-Mar-09	639.10	3.3	2,109.03	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Prototype Model, refinement for send out to E&Y CC group	12-Mar-09	415.80	1	415.80	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Note compilation from other sites visited, Bill Behrens & Guy Botts	12-Mar-09	415.80	1	415.80	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Notes	12-Mar-09	415.80	1	415.80	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	review final Interim fee submission to be sent to Foley	13-Mar-09	675.50	0.50	337.75	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Final revisions to Interim Fee Order based on Scott's comments	13-Mar-09	623.70	1.00	623.70	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Lidibeth Torres related to engagement letter for Puerto Rico tax compliance for FY09.	13-Mar-09	623.70	0.50	311.85	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Teresita Fuentes related to engagement letter for Puerto Rico audit assistance.	13-Mar-09	623.70	0.50	311.85	Preparation of Engagement Let
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	pull RFD info from similar dockets for Charlie review re: CC	13-Mar-09	612.50	0.90	551.25	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analysis of equipment among the 4 and 5 level prototype models	13-Mar-09	415.80	1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reclassification of IT equipment: Mainframes, Servers, Switches, etc.	13-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reformatted various asset listings to compare and contrast data reliability	13-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reclassified personal property assets	13-Mar-09	415.80	0.4	166.32	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Contacted dealers to support market data for a variety of personal property assets	13-Mar-09	415.80	1.6	665.28	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Held discussions/meetings with various liquidation houses	13-Mar-09	415.80	0.1	41.58	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Formatted data received from the various team members who performed physical asset inspections	13-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed and summarized reports received from various sources	13-Mar-09	415.80	0.2	83.16	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Discussion with Karen Inman regarding IT Equipment	13-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed data received from independent sources and compared those with a the current asset listings there were being compiled	13-Mar-09	415.80	0.5	207.90	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed State by State taxing guidelines relative to personal property taxation	13-Mar-09	415.80	0.2	83.16	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review ASA valuation definition for comparison to Property tax definitions to be used in valuation and PROPERTY TAX matrix	13-Mar-09	700.00	3	2,100.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City scale fixtures from store drawing to accumulate count for fixtures at stores visited	13-Mar-09	700.00	4	2,800.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Classification listing for each of type of Furniture & Fixture in the prototypes	13-Mar-09	415.80	1	415.80	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Classing each asset grouping in the Prototype listing.	13-Mar-09	415.80	1	415.80	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails related to engagement letter for Puerto Rico projects	16-Mar-09	567.00	1.00	567.00	Preparation of Engagement Le



**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Call to Jon Wilson to determine next steps in communication protocols w/ client	16-Mar-09	581.00	0.20	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - call w/ Guy Botts to discuss next steps in valuation data collection process	16-Mar-09	581.00	0.60	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review valuation matrix process and budget requirements for completion w/ Cynthia Janeway	16-Mar-09	581.00	0.60	348.60	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NV, AZ, CA	16-Mar-09	462.00	2.50	1,155.00	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for CO, ID, UT	16-Mar-09	462.00	2.00	924.00	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NM, WY.	16-Mar-09	462.00	1.50	693.00	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Property Tax Project: Preparation on guidelines for state tax desks to review and update personal property tax valuation methodology for multi jurisdictions.	16-Mar-09	469.00	0.80	375.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed, structured, and debugged the model A square floor analysis	16-Mar-09	378.00	7.9	2,986.20	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Discussion with valuation team about the design and make-up of the matrix for PROPERTY TAX by state	16-Mar-09	698.60	1	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review previous cases concerning acceptance of various definitions of value.	16-Mar-09	698.60	1	698.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Call to Jon Wilson to determine next steps in communication protocols w/ client	16-Mar-09	581.00	0.2	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - call w/ Guy Botts to discuss next steps in valuation data collection process	16-Mar-09	581.00	0.6	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review valuation matrix process and budget requirements for completion w/ Cynthia Janeway	16-Mar-09	581.00	0.6	348.60	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NV, AZ, CA, CO, ID, UT	16-Mar-09	462.00	6	2,772.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Replacement cost research for store prototype f&f	16-Mar-09	378.00	4	1,512.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to engagement letters for Puerto Rico and Property Tax	17-Mar-09	567.00	1.00	567.00	Preparation of Engagement Le
DuBois,Bright (US012590015)	Manager-Grade 3	Property tax - Review email instructions for valuation matrix and proper charging of time; complete reviews and update matrix for Oregon and Washington	17-Mar-09	455.00	1.60	728.00	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NV, AZ, CA, CO, ID, UT, NM, WY.	17-Mar-09	462.00	2.00	924.00	Property Tax Project
Gann,Joy D. (US010930996)	Manager-Grade 4	Property Tax: Complete tangible personal property research for Kansas, Missouri and Nebraska; Update Tangible Personal Property Valuation Matrix for those three states	17-Mar-09	502.60	1.80	904.68	Property Tax Project
Golden,Andrew J. (US011034945)	Manager-Grade 4	Property Tax - Review State Tax Matrix for RI	17-Mar-09	609.70	0.50	304.85	Property Tax Project
Golden,Andrew J. (US011034945)	Manager-Grade 4	Property Tax - Review Statutes regarding basis of valuation for personal property	17-Mar-09	609.70	0.50	304.85	Property Tax Project
Golden,Andrew J. (US011034945)	Manager-Grade 4	Property Tax - Searched for definition of Market Value in Mass, and True Cash Value meaning, found a court case which defined True Cash Value	17-Mar-09	609.70	0.80	487.76	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Property Tax Project: Review of the property tax valuation methodology provided by Christopher Wylie for Michigan for inclusion in property tax matrix deliverable.	17-Mar-09	469.00	0.10	46.90	Property Tax Project
Golden,Andrew J. (US011034945)	Manager-Grade 4	Property Tax - Review Mass. Matrix	17-Mar-09	609.70	0.20	121.94	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Property Tax Project: Review of the property tax valuation methodology information nprovided by state tax for Louisiana and Texas. Provide review comments to tax desk for review and update.	17-Mar-09	469.00	0.60	281.40	Property Tax Project
Cody,Melissa Suzanne (US0124427)	Senior Manager-Grade 3	Property Tax - Circuit City inventory valuation research for AR, OK and TX; compilation of info needed to determine market value, allowable adjustments, etc.	17-Mar-09	567.00	2.50	1,417.50	Property Tax Project
Cody,Melissa Suzanne (US0124427)	Senior Manager-Grade 3	Property Tax - Circuit City inventory valuation research for GA, LA and MS; compilation of info needed to determine market value, allowable adjustments, etc.	17-Mar-09	567.00	2.00	1,134.00	Property Tax Project
Peralta,Sheimah Sapla (US012817)	Senior-Grade 2	Circuit City Property Tax - Reviewed LA & MS Personal Property Statutes	17-Mar-09	273.00	2.00	546.00	Property Tax Project
Hamilton,Mary Catherine (US01254)	Staff/Assistant-Grade 1	Property Tax - research MA information for Valuation Matrix	17-Mar-09	152.60	0.70	106.82	Property Tax Project
Hamilton,Mary Catherine (US01254)	Staff/Assistant-Grade 1	Property Tax - research RI information for Valuation Matrix	17-Mar-09	152.60	0.70	106.82	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed, structured, and debugged the model A square floor analysis	17-Mar-09	378.00	4.5	1,701.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed, structured, debugged, and cleaned the model A independent asset mods	17-Mar-09	378.00	3.7	1,398.60	Property Tax Project
DuBois,Bright (US012590015)	Manager-Grade 3	Property tax - Review email instructions for valuation matrix and proper charging of time; complete reviews and update matrix for Oregon and Washington	17-Mar-09	455.00	1.6	728.00	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NM, WY.	17-Mar-09	462.00	2	924.00	Property Tax Project
Peralta,Sheimah Sapla (US012817798)	Senior-Grade 2	Circuit City Property Tax - Reviewed LA & MS Personal Property Statutes	17-Mar-09	273.00	2	546.00	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	conference call with jon wilson, others from ey and circuit city employees regarding statements of work for property tax and Puerto rice audit representation. this call lasted for 2 hours.	18-Mar-09	469.00	2.00	938.00	Preparation of Engagement Let
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review property tax sow and next steps and address approach on litigation fees through email with counsel	18-Mar-09	665.00	0.70	465.50	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Charlie and Guy on Property Tax project	18-Mar-09	567.00	1.00	567.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - preparation for and follow up items recapping project status update conference call with Jeff McDonald and his team; identify action items and next steps	18-Mar-09	581.00	1.20	697.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - project status update conference call with Jeff McDonald and his team; identify action items and next steps	18-Mar-09	581.00	2.30	1,336.30	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Property Tax Project: Review of property tax valuation methodology information provided by Joy Gann, state tax desk for the following jurisdictions: Kansas, Missouri and Nebraska.	18-Mar-09	469.00	0.30	140.70	Property Tax Project
Golden,Andrew J. (US011034945)	Manager-Grade 4	Property Tax - Reviewed final state tax matrix	18-Mar-09	609.70	0.20	121.94	Property Tax Project
Janeway,Cynthia L (US011321580)	Manager-Grade 4	Property Tax Project: Review of property tax valuation methodology provided by Brigit Dubois, state tax desk for the following jurisdictions: Oregon and Washington. For inclusion in property tax valuation matrix deliverable.	18-Mar-09	469.00	0.20	93.80	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	SALT - Employee transfer and EIN Qs from Michelle Brunsvold of Skadden; follow-up with Nancy Flagg	18-Mar-09	675.50	0.20	135.10	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Kovalcik,Christopher J. (US0126097)	Senior Manager-Grade 2	Circuit City Bankruptcy Project - IN tax due diligence research for PPT and valuation. Update state tax bankruptcy matrix.	18-Mar-09	619.50	0.40	247.80	Property Tax Project
Kovalcik,Christopher J. (US0126097)	Senior Manager-Grade 2	Circuit City Bankruptcy Project - KY tax due diligence research for PPT and valuation. Update state tax bankruptcy matrix.	18-Mar-09	619.50	0.60	371.70	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for TN, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.50	287.00	Property Tax Project
Cody,Melissa Suzanne (US0124427)	Senior Manager-Grade 3	Property Tax - Research and compilation of basis of valuation for PP for AR, OK and TX for property tax purposes; review and confirmation of taxable PP and statute citations	18-Mar-09	567.00	2.00	1,134.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for GA, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.50	287.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for FL, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.50	287.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed, structured, debugged, and cleaned the model A independent asset mods	18-Mar-09	378.00	1.5	567.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with Company and EY tax and valuation to discuss multiple issues including information request for the valuation	18-Mar-09	698.60	2.5	1,746.50	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	review property tax action items and comment	18-Mar-09	612.50	0.4	245.00	Property Tax Project
Kovalcik,Christopher J. (US012609799)	Senior Manager-Grade 2	Circuit City Bankruptcy Project - IN tax due diligence research for PROPERTY TAX and valuation. Update state tax bankruptcy matrix.	18-Mar-09	619.50	0.4	247.80	Property Tax Project
Kovalcik,Christopher J. (US012609799)	Senior Manager-Grade 2	Circuit City Bankruptcy Project - KY tax due diligence research for PROPERTY TAX and valuation. Update state tax bankruptcy matrix.	18-Mar-09	619.50	0.6	371.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - preparation for and follow up items recapping project status update conference call with Jeff McDonald and his team; identify action items and next steps	18-Mar-09	581.00	1.2	697.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - project status update conference call with Jeff McDonald and his team; identify action items and next steps	18-Mar-09	581.00	2.3	1,336.30	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for FL, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.5	287.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for GA, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.5	287.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Property Tax - Review cost basis reporting guidelines for TN, verify guidelines provided are correct and conduct research if necessary to correct guidelines and provide proper state statute/regulation.	18-Mar-09	574.00	0.5	287.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	sow review and activity around separating the sows into 2 or more pieces and review of legal council emails	19-Mar-09	665.00	0.50	332.50	Preparation of Engagement Letter
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss original SOW revisions to remove litigation tasks with Guy Botts and review new litigation SOW	19-Mar-09	581.00	0.90	522.90	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review valuation matrix and supplement State Desk responses on GA and FL	19-Mar-09	581.00	0.60	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - research and document SC valuation standards	19-Mar-09	581.00	0.60	348.60	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax Project: Review of Property Tax Valuation Information provided by Melissa Cody, state tax desk for the following jurisdictions: Arkansas, Oklahoma and Texas. This is for inclusion into property tax valuation matrix deliverable.	19-Mar-09	469.00	0.40	187.60	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax Project: Review of property tax valuation methodology as provided by Chris Kovalcik, state tax desk, for the following jurisdictions: Kentucky and Indiana. For inclusion in the property tax valuation matrix deliverable.	19-Mar-09	469.00	0.30	140.70	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax Project: Review of property tax valuation methodology provided by Andrew Golden, state tax desk for the following jurisdictions: Mass. and Rhode Island. For inclusion in property tax valuation matrix deliverable.	19-Mar-09	469.00	0.30	140.70	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax Project: Review property tax valuation methodologies provided by Jeff Rash, state tax desk, for the following jurisdictions: Florida, Georgia and Tennessee. Provide review comments for updates. For inclusion in property tax matrix deliverable.	19-Mar-09	469.00	1.60	750.40	Property Tax Project
Berard,Peter (US011809247)	Manager-Grade 4	Property tax Project: Preparation of the matrix for property tax reporting methodologies and description of the standard for the following states: Maryland and Virginia.	19-Mar-09	469.00	1.60	750.40	Property Tax Project
Daubner III,William Louis (US01275)	Staff/Assistant-Grade 3	Client conference call regarding federal and state successorship considerations and proposed employment tax review.	19-Mar-09	627.20	0.50	313.60	Property Tax Project
Daubner III,William Louis (US01275)	Staff/Assistant-Grade 3	Property tax excel files. Compiled at updated excel spreadsheet based on data from responses to various excel files.	19-Mar-09	122.50	2.00	245.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss original SOW revisions to remove litigation tasks with Guy Botts and review new litigation SOW	19-Mar-09	581.00	0.9	522.90	Preparation of Engagement Letters
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - research and document SC valuation standards	19-Mar-09	581.00	0.6	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review valuation matrix and supplement State Desk responses on GA and FL	19-Mar-09	581.00	0.6	348.60	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to engagement letters for Property Tax project	20-Mar-09	567.00	1.00	567.00	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	Property tax litigation engagement planning - discussions and follow up with Jon and Charlie	20-Mar-09	469.00	1.50	703.50	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NV, AZ, CA, CO, ID, UT, NM, WY.	20-Mar-09	462.00	0.50	231.00	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax Project: Review of valuation methodology provided by Jason Morris, state tax desk, for the following jurisdiction: Arizona, New Mexico, Colorado, California, Idaho, Utah and Wyoming. Provide review comments and need for updates to Jason. For inclusion in the property tax matrix deliverable.	20-Mar-09	469.00	0.80	375.20	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Property Tax project: Compile updates on (AZ, NM, CA, CO, ID, GA and FL) into a revised property tax deliverable.	20-Mar-09	469.00	0.30	140.70	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Behrens,William (US012435310)	Senior-Grade 2	Analyzed, structured, debugged, and cleaned the model A independent asset mods	20-Mar-09	378.00	8.2	3,099.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City populate store model template with information from site visit	20-Mar-09	698.60	4	2,794.40	Property Tax Project
Morris,Jason (US012478625)	Manager-Grade 3	Property Tax: Review and research assessment procedures and concerns for NV, AZ, CA, CO, ID, UT, NM, WY.	20-Mar-09	462.00	0.5	231.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with counsel and Dale Weaver litigation support engagement letter	23-Mar-09	567.00	1.00	567.00	Preparation of Engagement Let
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Richmond headquarter's site visit planning and data collection meetings	23-Mar-09	581.00	0.60	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - corrections to NV valuation date in valuation matrix	23-Mar-09	581.00	0.10	58.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss resource utilization planning with Jon Wilson	23-Mar-09	581.00	0.20	116.20	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Dale Weaver regarding property tax project	23-Mar-09	567.00	1.00	567.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - reconcile target location list with valuation matrix list and provide to Scott Ash	23-Mar-09	581.00	0.70	406.70	Property Tax Project
Feehan,Joseph R. (US012053237)	Senior Manager-Grade 1	CC - DEREGISTRATIONS - Prep work for call with Scott Ash to discuss deregistrations (0.8) - Call with Scott Ash to discuss process to withdrawals and deregistrations, items that CC needs assistance with.	23-Mar-09	612.50	1.90	1,163.75	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of horizon prototype specifications for the direct cost approach and direct market approach	23-Mar-09	378.00	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of legacy A prototype specifications for the direct cost approach and direct market approach	23-Mar-09	378.00	1.3	491.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of legacy B prototype specifications for the direct cost approach and direct market approach	23-Mar-09	378.00	0.5	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis and review of field/site inspection data	23-Mar-09	378.00	4.5	1,701.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis and review of installation variances	23-Mar-09	378.00	0.5	189.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City reviewed property tax matrix with valuation team and EY property tax	23-Mar-09	698.60	1.5	1,047.90	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City reviewed various state premises of value for application to project	23-Mar-09	698.60	1	698.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - corrections to NV valuation date in valuation matrix	23-Mar-09	581.00	0.1	58.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss resource utilization planning with Jon Wilson	23-Mar-09	581.00	0.2	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - reconcile target location list with valuation matrix list and provide to Scott Ash	23-Mar-09	581.00	0.7	406.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Richmond headquarters' site visit planning and data collection meetings	23-Mar-09	581.00	0.6	348.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	progress discussion with capital equipment team	23-Mar-09	378.00	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	prototype modeling for type Horizon	23-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	prototype modeling for type Legacy A	23-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Overall Model Discussion - All items to be valued.	23-Mar-09	378.00	1.5	567.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Chip; Nancy; Jon to discuss various projects we are performing for CC; particularly SALT; and status	24-Mar-09	675.50	0.50	337.75	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to property tax project engagement letter related to pulling out litigation support services	24-Mar-09	567.00	1.00	567.00	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of new engagement letters for litigation support project	24-Mar-09	567.00	1.00	567.00	Preparation of Engagement Le
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Additional revisions to Puerto Rico engagement letters based on comments from legal and correspondence re same	24-Mar-09	567.00	2.00	1,134.00	Preparation of Engagement Let
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Jeff McDonald from CC to discuss Intertan W/h; 382 Update; various SALT items	24-Mar-09	675.50	0.50	337.75	Section 382
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Richmond site visit travel coordination planning	24-Mar-09	581.00	0.50	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss resource utilization planning with Chip Phillips and Deane Eastwood	24-Mar-09	581.00	0.20	116.20	Property Tax Project
Bottieri,Crystal M. (US012657235)	Senior-Grade 2	CC - Conducted state research on how to properly withdraw from the states for sales and use tax and employment tax purposes.	24-Mar-09	399.00	1.00	399.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of horizon prototype specifications for the direct cost approach and direct market approach	24-Mar-09	378.00	0.9	340.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of legacy A prototype specifications for the direct cost approach and direct market approach	24-Mar-09	378.00	0.5	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of legacy B prototype specifications for the direct cost approach and direct market approach	24-Mar-09	378.00	1.1	415.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis of infield obstructed prototype specifications for the direct cost approach and direct market approach	24-Mar-09	378.00	1.9	718.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	analysis and review of industry benchmark data to compare back to Circuit City	24-Mar-09	378.00	0.6	226.80	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City complete field data from site visits into model and classify assets	24-Mar-09	698.60	1	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City organized pictures from site visits into digital file	24-Mar-09	698.60	2	1,397.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - discuss resource utilization planning with Chip Phillips and Deane Eastwood	24-Mar-09	581.00	0.2	116.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - Richmond site visit travel coordination planning	24-Mar-09	581.00	0.5	290.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	prototype modeling for type Legacy B	24-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	prototype modeling for type Infield Obstructed	24-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	prototype modeling for type The City	24-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Compilation of data from florida stores visited.	24-Mar-09	378.00	0.5	189.00	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - Update call w/Skadden.	25-Mar-09	766.50	0.50	383.25	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails and correspondence with Teresia Fuentes and Lidibeth Torres regarding Puerto Rico engagement letters	25-Mar-09	567.00	1.00	567.00	Preparation of Engagement Let
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with counsel related to Puerto Rico projects	25-Mar-09	567.00	1.00	567.00	Preparation of Engagement Le
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Skadden (Dave and Michelle) and Jake re: various CC tax open items including potential w/h tax on CN Asset Sale; 382 Status; Basis/Gain/Loss on Liq (0.5) - follow-up e-mail to Jeff McDonald of CC re: Same. (0.2)	25-Mar-09	675.50	0.70	472.85	Section 382
Long,Charles A (US011485081)	Executive Director-Grade 1	Property Tax - review updated valuation matrix	25-Mar-09	581.00	0.50	290.50	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Feehan, Joseph R. (US012053237)	Senior Manager-Grade 1	CC - Draft of withdrawal recommendations to Scott Ash, amendments to sample cover letter for withdrawals	25-Mar-09	612.50	0.70	428.75	Property Tax Project
Bottieri, Crystal M. (US012657235)	Senior-Grade 2	CC - Conducted state research on how to properly withdraw from the states for sales and use tax and employment tax purposes.	25-Mar-09	399.00	0.30	119.70	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of horizon prototype specifications for the direct cost approach and direct market approach	25-Mar-09	378.00	0.5	189.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of legacy A prototype specifications for the direct cost approach and direct market approach	25-Mar-09	378.00	0.5	189.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of legacy B prototype specifications for the direct cost approach and direct market approach	25-Mar-09	378.00	0.5	189.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of infield obstructed prototype specifications for the direct cost approach and direct market approach	25-Mar-09	378.00	0.2	75.60	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis and review of industry benchmark data to compare back to Circuit City	25-Mar-09	378.00	2.1	793.80	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis of the city prototype specifications for the direct cost approach and direct market approach	25-Mar-09	378.00	2.2	831.60	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City conference call with Company and tax team reviewing all projects and status of the property tax valuation	25-Mar-09	698.60	2	1,397.20	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Property Tax - review updated valuation matrix	25-Mar-09	581.00	0.5	290.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	draft matrix review	25-Mar-09	378.00	0.5	189.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	reporting draft matrix discussion	25-Mar-09	378.00	0.5	189.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Compilation of data from stores visited in the northeast	25-Mar-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Market value modeling for each of the f&f categories	25-Mar-09	378.00	3	1,134.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	replacement costs modeling for the HQ categories.	25-Mar-09	378.00	3	1,134.00	Property Tax Project
Phillips, Charles F. (US012001428)	Partner/Principal-Grade 1	discussion with jeff mcdonald on sow and disc with attorney he had to approve actions and activities	26-Mar-09	665.00	0.40	266.00	BR Process/Status Update
Phillips, Charles F. (US012001428)	Partner/Principal-Grade 1	disc with Jeff mcdonald on next steps with henry and follow-up on IRS audit	26-Mar-09	665.00	0.30	199.50	Controversy
Long, Charles A. (US011485081)	Executive Director-Grade 1	Travel to Richmond	26-Mar-09	581.00	4.60	2,672.60	Travel
Long, Charles A. (US011485081)	Executive Director-Grade 1	Site tours of Deep Run III	26-Mar-09	581.00	1.00	581.00	Property Tax Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss various SALT items pertaining to Real Estate Tax reductions; Property Tax; Employment Tax with Nancy Flagg	26-Mar-09	675.50	0.50	337.75	Property Tax Project
Feehan, Joseph R. (US012053237)	Senior Manager-Grade 1	CC - DEREGISTRATIONS - Prep work for call with Scott Ash to discuss deregistrations (0.8) - Call with Scott Ash to discuss process to withdrawals and deregistrations, items that CC needs assistance with.	26-Mar-09	612.50	0.50	306.25	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	analysis and review of field/site inspection data	26-Mar-09	378.00	2.3	869.40	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	discussion of valuation methodology with the client at headquarters	26-Mar-09	378.00	1.1	415.80	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	review of virginia and california property tax laws and how they relate to the current personal property valuation	26-Mar-09	378.00	0.2	75.60	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	review of data received for the headquarters	26-Mar-09	378.00	1.4	529.20	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City visit Corp Headquarter site inspection and review of assets for valuation	26-Mar-09	698.60	5	3,493.00	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Site tours of Deep Run III	26-Mar-09	581.00	1	581.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	linear square ft. model discussion	26-Mar-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	build racking replacement cost model	26-Mar-09	378.00	2.5	945.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	value checking replacement costs used in model	26-Mar-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis and reconciliation of FAL line items to prototype counts and measurements	26-Mar-09	378.00	3.5	1,323.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	travel from Chicago to Richmond for meetings with Jeff McDonald and Scott Ash including site tours	26-Mar-09	378.00	3	1,134.00	Travel
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City travel from CVG to Richmond for Corp Headquarter site visit and meetings	26-Mar-09	698.60	3	2,095.80	Travel
Long, Charles A. (US011485081)	Executive Director-Grade 1	Travel to Richmond	26-Mar-09	581.00	4.6	2,672.60	Travel
Wilson, Jonathan B. (US012003115)	Senior Manager-Grade 4	Misc billing analysis and communications with outside counsel regarding interim fee procedures	27-Mar-09	567.00	1.00	567.00	Monthly Fee Application
Long, Charles A. (US011485081)	Executive Director-Grade 1	Travel to Charlotte	27-Mar-09	581.00	1.00	581.00	Travel
Long, Charles A. (US011485081)	Executive Director-Grade 1	Refine inventory questionnaire	27-Mar-09	581.00	1.50	871.50	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Conduct store prototype interviews of Michael Smith and Kent Nay	27-Mar-09	581.00	1.00	581.00	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Conduct inventory interview of Brandi Fose	27-Mar-09	581.00	1.00	581.00	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Conduct asset management interview of Doug Scranton	27-Mar-09	581.00	1.00	581.00	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Conduct property tax data and systems interview of Sarah Harris and Scott Ash	27-Mar-09	581.00	1.50	871.50	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1	Wrap up sessions identifying next steps	27-Mar-09	581.00	1.00	581.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Circuit City headquarters tour of DR3 including meetings with Jeff Knopke, Jeff MacDonald, Scott Ash, Sarah Harris, Karen Inman, and Doug Scranton.	27-Mar-09	378.00	8	3,024.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Circuit City various meetings with Corp personnel to gather information including store layouts, headquarters layouts, IT listings for Headquarter and stores. Headquarter listings of PC's, Printers, copiers, store high lifts, balers and compactors	27-Mar-09	378.00	8	3,024.00	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Data collection meetings with Scott Ash et al	27-Mar-09	698.60	6	4,191.60	Property Tax Project
Long, Charles A. (US011485081)	Executive Director-Grade 1		27-Mar-09	581.00	7	4,067.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	f&f contact calls - current market situation discussion	27-Mar-09	378.00	1.8	680.40	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	internet research for f&f current market trends	27-Mar-09	378.00	1.2	453.60	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	update HQ model with market trend information from industry contact	27-Mar-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	revisit prototype linear square ft model with contact data	27-Mar-09	378.00	1.8	680.40	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	premise of value review and procedure analysis	27-Mar-09	378.00	1.2	453.60	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City travel from Richmond to CVG after completion of site inspection of HQs and meetings with Corp personnel	27-Mar-09	698.60	3	2,095.80	Travel
Long, Charles A. (US011485081)	Executive Director-Grade 1	Travel to Charlotte	27-Mar-09	581.00	1	581.00	Travel
Knightly, James Charles (US012542157)	Senior-Grade 1	HQ Model formatting, update, and cleaning for review	30-Mar-09	378.00	2.5	945.00	Property Tax Project



**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Knightly,James Charles (US012542157)	Senior-Grade 1	HQ Model overview review	30-Mar-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	HQ model minor changes from review	30-Mar-09	378.00	0.5	189.00	Property Tax Project
Malman,Jared Lee (US012558754)	Senior-Grade 2	Reviewed public filings and updated work. Call with Jeff McDonald to discuss (1) whether liquidation sales; other wind up activity are expected to result in any overall gain / tax; and (2) whether the sale to BCE and related wind up of the Tourmalet I/C are expected to result in any w/h tax	30-Mar-09	399.00	0.3	119.70	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discussions with Gail Ridgeway (CC) regarding various engagement letters (.5) Emails regarding the same (.5)	31-Mar-09	675.50	0.5	337.75	InterTan Restructuring Preparation of Engagement Letters
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4		31-Mar-09	567.00	1	567.00	
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow ups with Charlie and Guy regarding property tax project	31-Mar-09	567.00	1	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Richmond, VA site visit discussion - outstanding files to be sent	31-Mar-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	blowing up 11 floor plans for HQ f&f model	31-Mar-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	initial overview and model set up for HQ floor model	31-Mar-09	378.00	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR I fl. 5	31-Mar-09	378.00	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Discussion with EY colleagues on former CC property tax valuation	31-Mar-09	378.00	0.5	189.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Compilation and review of data required for March monthly billing statement	1-Apr-09	567.00	1.5	850.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails to working group related to March monthly billing statement	1-Apr-09	567.00	0.5	283.50	Monthly Fee Application
Behrens,William (US012435310)	Senior-Grade 2	Analyzed Circuit City store size and vintage	1-Apr-09	378.00	0.5	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed geographical dispersion of Circuit City Field operations relative to personal property valuation needs	1-Apr-09	378.00	4.6	1,738.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Mapped locations and prepared a proposal for potential site inspections	1-Apr-09	378.00	2.9	1,096.20	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	email confirmation to charlie that admin appeals must be filed .4	1-Apr-09	612.50	0.4	245.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Communication w/ Michelle Brunsvold @ Skadden regarding request for determination order	1-Apr-09	581.00	0.1	58.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Communication w/ Scott Ash et al regarding administrative appeals process until request for determination order is filed	1-Apr-09	581.00	0.4	232.40	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Reconciling, formatting 'Henrico Corp Return 9101 & 9103' file	1-Apr-09	378.00	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Data sorting, valuation coding, and classifying the HQ database	1-Apr-09	378.00	4	1,512.00	Property Tax Project
Fuentes,Teresita (US011432573)	International Director	Prepare Power of Attorney to send to client.	1-Apr-09	602.00	0.2	120.40	Puerto Rico Assistance
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review / Provide revisions to Monthly Fee Application	2-Apr-09	675.50	1	675.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up and review of responses from working group related to March monthly billing statement	2-Apr-09	567.00	1	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to March monthly billing statement based on Scott's comments and emails regarding the same	2-Apr-09	567.00	0.5	283.50	Monthly Fee Application
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	update review of sow for meeting on Friday with Jeff	2-Apr-09	665.00	0.3	199.50	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Analyzed Circuit City store size and vintage	2-Apr-09	378.00	0.9	340.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Mapped locations and prepared a proposal for potential site inspections	2-Apr-09	378.00	2.3	869.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed geographical dispersion of Circuit City Field operations relative to personal property valuation needs	2-Apr-09	378.00	2.2	831.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Researched and analyzed Circuit City specific data and retail industry benchmarks	2-Apr-09	378.00	2.6	982.80	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review files received from corporate for equipment listings for store assets, networking assets, IT assets, printers and cost information	2-Apr-09	698.60	2	1,397.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Further communication w/ Michelle Brunsvold @ Skadden regarding contacts for request for determination order	2-Apr-09	581.00	0.1	58.10	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR I fl. 4	2-Apr-09	378.00	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR I fl. 3	2-Apr-09	378.00	2	756.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Additional follow up with working group related to March monthly billing statement	3-Apr-09	567.00	0.5	283.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Additional revisions to March monthly billing statement based on Scott's comments and emails regarding the same	3-Apr-09	567.00	0.5	283.50	Monthly Fee Application
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review sow with McDonald and discuss staffing for the prop tax work and timing in meeting at CC with Jeff McDonald	3-Apr-09	665.00	2.4	1,596.00	Preparation of Engagement Letters
Allen JR,William Dee (US012632534)	Senior-Grade 1		3-Apr-09	399.00	0.9	359.10	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	property tax analysis as per Nancy Flagg request	3-Apr-09	378.00	3.3	1,247.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed Circuit City store size and vintage	3-Apr-09	378.00	2.1	793.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed geographical dispersion of Circuit City Field operations relative to personal property valuation needs	3-Apr-09	378.00	2.1	793.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Researched and analyzed Circuit City specific data and retail industry benchmarks	3-Apr-09	378.00	2.6	982.80	Property Tax Project
Mulcahy,Sean D. (US011715258)	Staff/Assistant-Grade 4	compiled fixed asset data into CC valuation database	3-Apr-09	275.00	2	550.00	Property Tax Project
Mulcahy,Sean D. (US011715258)	Staff/Assistant-Grade 4	applied asset class coding to fixed asset data in database	3-Apr-09	275.00	2	550.00	Property Tax Project
Mulcahy,Sean D. (US011715258)	Staff/Assistant-Grade 4	created database tables and applied to database (Normal Useful Life, Trend Factors, Percent Good, Asset Classes)	3-Apr-09	275.00	1	275.00	Property Tax Project
Mulcahy,Sean D. (US011715258)	Staff/Assistant-Grade 4	applied and verified trend and depreciation analysis to the database	3-Apr-09	275.00	2.5	687.50	Property Tax Project
Mulcahy,Sean D. (US011715258)	Staff/Assistant-Grade 4	performed a math and logic check to database	3-Apr-09	275.00	0.5	137.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Transfer HQ database to Access Database	3-Apr-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	query and reclass HQ line items in Access	3-Apr-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	query setup for Access trend and depreciate	3-Apr-09	378.00	3	1,134.00	Property Tax Project
Berard,Peter (US011809247)	Manager-Grade 4	Discussion with Gail Ridgeway and Richie Ferrari regarding employment tax opportunities.	3-Apr-09	575.00	0.5	287.50	State Tax Items

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Behrens, William (US012435310)	Senior-Grade 2	Reviewed the Circuit City fixed asset ledger based valuation analysis using the indirect Cost Approach including creating of new report, reclassifying assets, math checking the database, and pulling and pushing additional descriptive detail in from the Model A Prototype analysis.	6-Apr-09	378.00	1.50	567.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed the computer and other technology based asset files sent by Cindy Healy	6-Apr-09	378.00	0.50	189.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review valuation data sent from S Ash team	6-Apr-09	581.00	0.50	290.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Trending and depreciating the Excel HQ database.	6-Apr-09	378.00	6.00	2268.00	Property Tax Project
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - (Conf Call) - Re: Canada Conf Call.	7-Apr-09	766.50	0.50	383.25	InterTan Restructuring
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	Post Bankruptcy matters - discussion with CC and PWC re Canadian reorg and cash distribution options	7-Apr-09	682.30	1.00	682.30	InterTan Restructuring
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Gail from CC and PwC and EY-Canada to discuss potential withholding issues; wind up issues for InterTan Canada sales proceeds; i/c note between Tourmalet and I/T Can	7-Apr-09	675.50	1.00	675.50	InterTan Restructuring
Behrens, William (US012435310)	Senior-Grade 2	Reviewed the Circuit City fixed asset ledger based valuation analysis using the indirect Cost Approach including creating of new report, reclassifying assets, math checking the database, and pulling and pushing additional descriptive detail in from the Model A Prototype analysis.	7-Apr-09	378.00	2.90	1,096.20	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed the computer and other technology based asset files sent by Cindy Healy	7-Apr-09	378.00	0.40	151.20	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Developed a leasehold improvement summary file for further analysis	7-Apr-09	378.00	0.70	264.60	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review additional valuation data sent from S Ash team	7-Apr-09	581.00	0.50	290.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR I fl. 2	7-Apr-09	378.00	2.00	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	review and analysis of previous CC valuation model	7-Apr-09	378.00	2.00	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	review and analysis of previous CC F&F analysis	7-Apr-09	378.00	2.00	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Calls to previous f&f contacts - used f&f pricing	7-Apr-09	378.00	1.00	378.00	Property Tax Project
Malman, Jared Lee (US012558754)	Senior-Grade 2	Requested updated transaction from CC. Update email to DR on what we did since last draft deliverable and what steps needed to update Study through the fiscal year (2/28).	7-Apr-09	399.00	0.40	159.60	Section 382
Behrens, William (US012435310)	Senior-Grade 2	Reviewed the Circuit City fixed asset ledger based valuation analysis using the indirect Cost Approach including creating of new report, reclassifying assets, math checking the database, and pulling and pushing additional descriptive detail in from the Model A Prototype analysis.	8-Apr-09	378.00	2.50	945.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed the computer and other technology based asset files sent by Cindy Healy	8-Apr-09	378.00	0.50	189.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Email and call to Scott Ash to schedule next status meeting	8-Apr-09	581.00	0.20	116.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Coordinated meeting with CC and EY property tax teams	8-Apr-09	581.00	0.20	116.20	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR I fl. 1	8-Apr-09	378.00	2.00	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Compilation of count and measurements for DR I	8-Apr-09	378.00	1.00	378.00	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review agreement with the court and email with outside counsel on next steps and hearing	9-Apr-09	665.00	0.50	332.50	Interim Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with counsel and related review regarding interim fee application for Nov-Jan	9-Apr-09	567.00	1.00	567.00	Interim Fee Application
Behrens, William (US012435310)	Senior-Grade 2	Reviewed the Circuit City fixed asset ledger based valuation analysis using the indirect Cost Approach including creating of new report, reclassifying assets, math checking the database, and pulling and pushing additional descriptive detail in from the Model A Prototype analysis.	9-Apr-09	378.00	4.50	1,701.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed the computer and other technology based asset files sent by Cindy Healy	9-Apr-09	378.00	0.50	189.00	Property Tax Project
Eastwood, Deane R (US011090531)	Partner/Principal-Grade 1	review property tax status	9-Apr-09	665.00	0.50	332.50	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	property tax project update call	9-Apr-09	612.50	1.00	612.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Follow up with CC team as to action items from 4/9/09 call	9-Apr-09	581.00	1.30	755.30	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Follow up with Jon Wilson in Richmond office as to resource scheduling for next tasks in project	9-Apr-09	581.00	0.20	116.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Follow up with Skadden/McGuire Woods RE: Request for Determination motion	9-Apr-09	581.00	0.30	174.30	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Prepare meeting agenda for client call	9-Apr-09	581.00	0.70	406.70	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Team status update call	9-Apr-09	581.00	1.00	581.00	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up emails with Charlie and Jeff regarding scope of property tax project	9-Apr-09	567.00	0.50	283.50	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Update call with CC (Scott Ash, Jeff McDonald et al) and EY team (Charlie Long, Guy Botts, et al) related to property tax project	9-Apr-09	567.00	1.00	567.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 6	9-Apr-09	378.00	2.00	756.00	Property Tax Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	discuss CC billing status; trustee comments with Jon	10-Apr-09	675.50	0.20	135.10	Interim Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with counsel and related review regarding interim fee application for Nov-Jan	10-Apr-09	567.00	0.50	283.50	Interim Fee Application
Behrens, William (US012435310)	Senior-Grade 2	Reviewed the Circuit City fixed asset ledger based valuation analysis using the indirect Cost Approach including creating of new report, reclassifying assets, math checking the database, and pulling and pushing additional descriptive detail in from the Model A Prototype analysis.	10-Apr-09	378.00	1.90	718.20	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Analyzed the computer and other technology based asset files sent by Cindy Healy	10-Apr-09	378.00	3.20	1,209.60	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	Developed a leasehold improvement summary file for further analysis	10-Apr-09	378.00	0.90	340.20	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up emails with Charlie and Jeff regarding scope of property tax project	10-Apr-09	567.00	0.50	283.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 5	10-Apr-09	378.00	2.00	756.00	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review voicemail and email documentation from Jon wilson on items raised by court and review document submitted	12-Apr-09	665.00	0.4	266.00	Interim Fee Application

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review documentation and final submission around issues raised	13-Apr-09	665.00	0.6	399.00	Interim Fee Application
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up on interim fee order including adjusting schedules due to	13-Apr-09	567.00	1	567.00	Interim Fee Application
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	Trustee comments	13-Apr-09	682.30	1	682.30	InterTan Restructuring
		Review PWC Slide deck re repatriation options					
Behrens, William (US012435310)	Senior-Grade 2	Converted files gathered while on-site with follow-up	13-Apr-09	378.00	4.2	1,587.60	Property Tax Project
		communications to get an organized and formatted data directory					
Behrens, William (US012435310)	Senior-Grade 2	compiled data sources relevant to our valuation prototype model A	13-Apr-09	378.00	0.8	302.40	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City valuation review of models and cost matrix	13-Apr-09	698.60	2	1,397.20	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 4	13-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 3	13-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 2	13-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Analysis, mapping, and measuring DR III fl. 1	13-Apr-09	378.00	2	756.00	Property Tax Project
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	Review slides with PWC and conference call with larger group.	13-Apr-09	378.00	2	756.00	Property Tax Project
		Prepare preliminary comments	14-Apr-09	682.30	3.4	2,319.82	InterTan Restructuring
		Conference call with Circuit City team (McDonald, Ridgeway) re: alternative Canadian withholding tax mitigation planning alternatives - - provide input on US implications of restructuring on the call;					
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Review PowerPoint alternatives provided by PwC prior to the call	14-Apr-09	567.00	1.7	963.90	InterTan Restructuring
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Call with CC (Jeff / Gail); PwC (Lloyd, et al) and EY (Jake; Cliff; Phil) to discuss InterTan withholding structures	14-Apr-09	675.50	1	675.50	InterTan Restructuring
		Converted files gathered while on-site with follow-up					
Behrens, William (US012435310)	Senior-Grade 2	communications to get an organized and formatted data directory	14-Apr-09	378.00	4.4	1,663.20	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	compiled data sources relevant to our valuation prototype model A	14-Apr-09	378.00	0.6	226.80	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Conference call for engagement status with CC and EY	14-Apr-09	698.60	1	698.60	Property Tax Project
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City valuation review of models and cost matrix	14-Apr-09	698.60	2	1,397.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Discuss w/ Guy Botts the valuation model and its application to the valuation matrix value definitions	14-Apr-09	581.00	1.5	871.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review MI appeal statute and request clarification on appeal	14-Apr-09	581.00	0.5	290.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	deadline from MI State Desk and respond to Circuit City team	14-Apr-09	581.00	0.5	290.50	Property Tax Project
		Status update conf call with Circuit City and EY teams					
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Planning call with Charlie to identify local resources for the property tax project and emails re same	14-Apr-09	567.00	0.5	283.50	Property Tax Project
		Status call on property tax project with Jeff McDonald, Gail Ridgeway, Charlie Long and Guy Botts					
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4		14-Apr-09	567.00	1	567.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	update conference call with CC team - Charlie Long	14-Apr-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	compilation of count and measurements for DR III	14-Apr-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Model Build for HQ f&f from blown up lay outs	14-Apr-09	378.00	3	1,134.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	coding HQ f&f	14-Apr-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	create market/replacement cost table for HQ f&f	14-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	internet market research for HQ f&f	14-Apr-09	378.00	1	378.00	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	call with scott ash re: final business license returns .5	14-Apr-09	612.50	0.5	306.25	State Tax Items
		Consideration of alternative Canadian restructuring plans and discuss with PWC					
Halvorson, Philip (CA010091655)	Partner/Principal-Grade 1	Circuit City preliminary review of methodology's with Bob Stall	15-Apr-09	682.30	2	1,364.60	InterTan Restructuring
Botts, Guy S. (US011265920)	Senior Manager-Grade 4	engagement partner	15-Apr-09	698.60	2	1,397.20	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review initial property tax assessment notices	15-Apr-09	581.00	0.5	290.50	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Conference call with Bob Stall - initial review	15-Apr-09	378.00	1	378.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	PTMS file formatting, coding, and asset classification	15-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	Trending and Depreciating PTMS database model.	15-Apr-09	378.00	3	1,134.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	database report preparation	15-Apr-09	378.00	2	756.00	Property Tax Project
Knightly, James Charles (US012542157)	Senior-Grade 1	market research for HQ f&f	15-Apr-09	378.00	1	378.00	Property Tax Project
Flagg, Nancy A. (US011940912)	Senior Manager-Grade 4	prepare cover letters for final sales & use returns and tax deregistrations and send to scott ash	15-Apr-09	612.50	1.4	857.50	State Tax Items
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up on interim fee order including adjusting schedules due to	16-Apr-09	567.00	0.5	283.50	Interim Fee Application
Randall, Franchon L. (US012058237)	Manager-Grade 3	Trustee comments	16-Apr-09	469.00	2.5	1,172.50	InterTan Restructuring
		Discussion with Cliff - walked through baseline alternative 1 and EY/PwC alternative					
		Review alternative restructuring plan for Canadian withholding tax planning provided by PWC/EY Canadian teams and Assess US tax implications of structure including investigation of tax attribute data from historic files which are pertinent to the US tax treatment					
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4		16-Apr-09	567.00	1	567.00	InterTan Restructuring
		Researched equipment dealer data to test our indirect market approach assumption and compile a basis for our direct market approach values					
Behrens, William (US012435310)	Senior-Grade 2	on-site meetings and equipment inspections of comparable equipment	16-Apr-09	378.00	1	378.00	Property Tax Project
Behrens, William (US012435310)	Senior-Grade 2	equipment	16-Apr-09	378.00	7	2,646.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Discuss resource assignments with Jon Wilson	16-Apr-09	581.00	0.5	290.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Prepare agent authorizations forms and revise with Circuit City feedback	16-Apr-09	581.00	1.5	871.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Prepare generic appeal letter to be used prior to Request for Determination	16-Apr-09	581.00	1	581.00	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Review initial assessment notices and advise Circuit City Property Tax team of next steps	16-Apr-09	581.00	0.5	290.50	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Status update conf call with Circuit City and EY teams	16-Apr-09	581.00	0.3	174.30	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Planning call with Charlie to identify local resources for the property tax project and emails re same	16-Apr-09	567.00	1	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	update conference call with CC team	16-Apr-09	378.00	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Furniture and Fixture Research @ Right Size Facility Performance	16-Apr-09	378.00	3	1,134.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Furniture and Fixture Research @ Refurbished Office Environments	16-Apr-09	378.00	3	1,134.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Notes input and summary of visits with Jeffery and Diane Crawford	16-Apr-09	378.00	1	378.00	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	prep business license return cover letters and send to scott ash	16-Apr-09	612.50	1.7	1,041.25	State Tax Items
Hassell,William Poage (US012766692)	Partner/Principal-Grade 1	Call RE: Canada restructuring	17-Apr-09	630.00	1	630.00	InterTan Restructuring
Randall,Franchon L. (US012058237)	Manager-Grade 3	Revisited U.S. tax implications of EY/PwC alternative; research and discussion with partner	17-Apr-09	469.00	2.5	1,172.50	InterTan Restructuring
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Discussed restructuring/sale of ITN Canada with Cliff and Fran.	17-Apr-09	206.50	2	413.00	InterTan Restructuring
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Discussed restructuring/sale of ITN Canada with Cliff, Fran, and Bill.	17-Apr-09	206.50	1.9	392.35	InterTan Restructuring
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Researched 367(b), 1248, and 1502-13 related to ITN Canada restructuring/sale.	17-Apr-09	206.50	2.3	474.95	InterTan Restructuring
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Review alternative restructuring plan for Canadian withholding tax planning provided by PWC/EY Canadian teams and assess US tax implications of structure including investigation of tax attribute data from historic files which are pertinent to the US tax treatment	17-Apr-09	567.00	4	2,268.00	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	compiled data sources relevant to our valuation prototype model A	17-Apr-09	378.00	1.5	567.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Researched equipment dealer data to test our indirect market approach assumption and compile a basis for our direct market approach values	17-Apr-09	378.00	1.5	567.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	on-site meetings and equipment inspections of comparable equipment	17-Apr-09	378.00	4	1,512.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Follow up with contacts from furniture warehouse visits - Jeffery f&f pricing discussion	17-Apr-09	378.00	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Confirmation and input of data received while on site	17-Apr-09	378.00	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	update HQ f&f model and calculations	17-Apr-09	378.00	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Discussion of IT equipment valuation techniques	17-Apr-09	378.00	1	378.00	Property Tax Project
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - calls and emails regarding Canadian restructuring	20-Apr-09	766.5	1.5	1,149.75	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Developed the non-retail square foot for the 5 level prototype Model A	20-Apr-09	378	2.1	793.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Compiled and formatted quantitative formulas for the additive assets outside of the square foot analysis	20-Apr-09	378	0.9	340.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Consulted additional vendors and dealers for replacement cost and market data	20-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed store inventories and linked model results	20-Apr-09	378	2	756.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City Review store valuation matrix and discuss additions with Bill Behrens	20-Apr-09	698.6	4	2,794.40	Property Tax Project
Wylie,Christopher P. (US011243665)	Executive Director-Grade 1	Clarification regarding MI appeals including review of the various MI locations personal property assessment notices	20-Apr-09	577.5	1.8	1,039.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Format and classify IT equipment from received listing	20-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Location breakout for IT equipment.	20-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Format, classify, and location break out for server listing	20-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Warehouse racking discussion with Vance (SJF Mat Handling)	20-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Warehouse racking research and replacement cost search	20-Apr-09	378	1.5	567.00	Property Tax Project
Halvorson,Philip (CA010091655)	Partner/Principal-Grade 1	Circuit City - Call with EY US to consider technical analysis of repat options and revise steps	21-Apr-09	682.3	2	1,364.60	InterTan Restructuring
Hassell,William Poage (US012766692)	Partner/Principal-Grade 1	Call RE: section 956 issues associated with Canadian planning	21-Apr-09	630	1	630.00	InterTan Restructuring
Randall,Franchon L. (US012058237)	Manager-Grade 3	InterTAN (CA) restructuring alternatives internal discussion	21-Apr-09	469	1.5	703.50	InterTan Restructuring
Stanley,Brad W. (US012354198)	Staff/Assistant-Grade 4	Call with Cliff, Fran, Scott Vaughn, Bill Hassell, and Phil Halvorson regarding ITN Canada restructuring.	21-Apr-09	206.5	1.5	309.75	InterTan Restructuring
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Conference call with Scott Vaughn and Phil Halvorson to discuss US implications and workarounds with respect to Canadian restructuring plan and email re: same	21-Apr-09	567	1.6	907.20	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Cliff Tegel; Phil Halvorson; Bill Hassell; Fran Randall; Brad Stanley re: InterTan restructuring w/r/t Canadian W/H Taxes	21-Apr-09	675.5	1	675.50	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Developed the non-retail square foot for the 5 level prototype Model A	21-Apr-09	378	0.1	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Consulted additional vendors and dealers for replacement cost and market data	21-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and verified the replacement cost estimates for the additive assets outside of the square foot analysis	21-Apr-09	378	2.2	831.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Added NULs, depreciation factors, and trends from the EY Data files, US bureau of labor and statistics, and Marshall and Swift to normalize cost approach factors across the model	21-Apr-09	378	2.7	1,020.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City meet in Chicago office with valuation team review current status and schedule week for items to completes	21-Apr-09	698.6	2	1,397.20	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review model for corporate headquarters furniture and value certain remaining furniture assets as part of model	21-Apr-09	698.6	3	2,095.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss general valuation standard with TAS valuation team for appropriate premise of value for valuation report	21-Apr-09	581	3	1,743.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Document with supporting evidence the premise of value general conclusions	21-Apr-09	581	2	1,162.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review state-by-state valuation matrix and update and send to State Desks for review	21-Apr-09	581	1.5	871.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	create order picker listing by store	21-Apr-09	378	0.5	189.00	Property Tax Project



**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Knightly,James Charles (US012542157)	Senior-Grade 1	order picker analysis by prototype and store age	21-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	order picker internet market pricing	21-Apr-09	378	3	1,134.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	review of layout cubicle quote from Diane Crawford	21-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	conference call with Diane Crawford (Refurb. Office Environments) re: office f&f pricing	21-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	revisit server listing - updating and removing necessary line items	21-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	revisit HQ database - updating and removing necessary line items	21-Apr-09	378	1	378.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City travel from home to EY Chicago office for team meeting and continuation of the valuation	21-Apr-09	698.6	3	2,095.80	Travel
Long,Charles A (US011485081)	Executive Director-Grade 1	Travel from Charlotte to Chicago to work with valuation team	21-Apr-09	581	1.5	871.50	Travel
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City -Tax Planning for Canada.	22-Apr-09	766.5	0.5	383.25	InterTan Restructuring
Halvorson,Philip (CA010091655)	Partner/Principal-Grade 1	Canadian dividend repat issues - discussions with PWC	22-Apr-09	682.3	1.5	1,023.45	InterTan Restructuring
		Developed the non-retail square foot for the 5 level prototype Model A					
Behrens,William (US012435310)	Senior-Grade 2	Consulted additional vendors and dealers for replacement cost and market data	22-Apr-09	378	0.2	75.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and verified the replacement cost estimates for the additive assets outside of the square foot analysis	22-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Developed the retail square foot analysis for the 5 level prototype Model A	22-Apr-09	378	2	756.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and developed an installation factor for personal property asset classifications	22-Apr-09	378	0.5	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Compiled and formatted quantitative formulas for the additive assets outside of the square foot analysis	22-Apr-09	378	0.5	189.00	Property Tax Project
		Added NULs, depreciation factors, and trends from the EY Data files, US bureau of labor and statistics, and Marshall and Swift to normalize cost approach factors across the model					
Behrens,William (US012435310)	Senior-Grade 2	conference calls with charlie long and the team to kick off the project and with circuit city team to discuss open items.	22-Apr-09	378	1.8	680.40	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	Circuit City review model for corporate headquarters furniture and value certain remaining furniture assets as part of model	22-Apr-09	469	0.5	234.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	WA and OR - premise of value and taxability of software confirmation	22-Apr-09	698.6	8	5,588.80	Property Tax Project
DuBois,Britg (US012590015)	Manager-Grade 3	Conference call to discuss workplan with Richmond project manager and staff	22-Apr-09	455	0.5	227.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss premise of value conclusions with State Desks in FL	22-Apr-09	581	0.5	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare outstanding issues documentation and provide to Circuit City team	22-Apr-09	581	0.5	290.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Conference Call with CC team on property tax return.	22-Apr-09	581	1	581.00	Property Tax Project
		Correspond with Charlie Long re: review premise of value and software questions in matrix for FL, GA and TN.	22-Apr-09	206.5	0.7	144.55	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	Circuit City-review of preliminary Valuation methodologies call with charlie, vrushali and julia to allocate resources	22-Apr-09	574	1.8	1,033.20	Property Tax Project
Stall,Robert J (US011164657)	Partner/Principal-Grade 1	appropriately on engagement; emails re: same	22-Apr-09	770	2	1,540.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4		22-Apr-09	567	1	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	revisit HQ f&f model with newly acquired information	22-Apr-09	378	3	1,134.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	order picker contact calls - pricing discussion	22-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	review all inclusive HQ printer file sent	22-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	set up printer model - formatting and grouping	22-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	printer model internet market research	22-Apr-09	378	2	756.00	Property Tax Project
		Conference call with Scott Vaughn and Phil Halvorson to discuss US implications and workarounds with respect to Canadian restructuring plan					
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Developed the non-retail square foot for the 5 level prototype Model A	23-Apr-09	567	0.4	226.80	InterTan Restructuring
Behrens,William (US012435310)	Senior-Grade 2	Analyzed store inventories and linked model results	23-Apr-09	378	0.3	113.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Added NULs, depreciation factors, and trends from the EY Data files, US bureau of labor and statistics, and Marshall and Swift to normalize cost approach factors across the model	23-Apr-09	378	0.1	37.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Developed the retail square foot analysis for the 5 level prototype Model A	23-Apr-09	378	0.2	75.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Compiled and formatted quantitative formulas for the additive assets outside of the square foot analysis	23-Apr-09	378	2	756.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	conference calls with charlie long and the team to kick off the project and with circuit city team to discuss open items.	23-Apr-09	378	3.4	1,285.20	Property Tax Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2		23-Apr-09	469	0.5	234.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review PTMS database for headquarters and build file of assets outside of furniture model to be added to the valuation	23-Apr-09	698.6	7.5	5,239.50	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City status update call with Circuit City personnel, EY tax and EY valuation personnel	23-Apr-09	698.6	0.5	349.30	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	Reviewed value premise for TX, OK, AR, LA & MS; confirmed and researched taxability of software in above states	23-Apr-09	567	1.5	850.50	Property Tax Project
Gann,Joy D. (US010930996)	Manager-Grade 4	Update Circuit City Valuation Matrix for KS, MO and NE	23-Apr-09	502.6	1.5	753.90	Property Tax Project
		Review and update the valuation matrix for Maryland accepting that Maryland is a value in use/place state and updating taxation of software.					
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Reviewing and compiling responses from state tax desks for the valuation methodology and taxation of software.	23-Apr-09	469	0.7	328.30	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Reviewing and updating the valuation matrix for VA accepting that VA is a valuation in place/use state and updating what software is subject to property tax.	23-Apr-09	469	0.6	281.40	Property Tax Project
Janeway,Cynthia L. (US011321580)	Manager-Grade 4	Review IN and KY valuation guidance. Discuss 'premise of value' with Charlie Long.	23-Apr-09	469	0.7	328.30	Property Tax Project
Kovalick,Christopher J. (US012609799)	Senior Manager-Grade 2	Discuss premise of value conclusions with State Desks in IN	23-Apr-09	619.5	0.5	309.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare for and lead Outstanding items conference call with Circuit City team	23-Apr-09	581	0.5	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review valuation model with TAS Valuation team	23-Apr-09	581	1	581.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work w/ Julia Blatzer to establish eDocs protocols for document storage and retrieval processes	23-Apr-09	581	1	581.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1		23-Apr-09	581	0.2	116.20	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Morris,Jason (US012478625)	Manager-Grade 3	Review Charlie's email relating to taxability of software, research issue. Summarize approach to value.	23-Apr-09	462	2	924.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	property tax update call with jeff, gail, sarah of circuit city and charlie, guy, vrushali and julia of ey	23-Apr-09	567	1	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	conference call with Jeff Knopke and CC team about baler and compactor valuation	23-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Compactor and Baler Model Set up	23-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	review information obtained on site re: compactors and balers	23-Apr-09	378	0.5	189.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	contact calls for baler and compactor pricing	23-Apr-09	378	0.5	189.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	baler internet research	23-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	compactor internet research	23-Apr-09	378	2	756.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Developed the non-retail square foot for the 5 level prototype Model A	24-Apr-09	378	0.4	151.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Developed the retail square foot analysis for the 5 level prototype Model A	24-Apr-09	378	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed and developed an installation factor for personal property asset classifications	24-Apr-09	378	2	756.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Added NULS, depreciation factors, and trends from the EY Data files, US bureau of labor and statistics, and Marshall and Swift to normalize cost approach factors across the model	24-Apr-09	378	2.4	907.20	Property Tax Project
Janeway,Cynthia L (US0111321580)	Manager-Grade 4	Reviewing and compiling responses from state tax desks for the valuation methodology and taxation of software.	24-Apr-09	469	0.5	234.50	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	call with Jeff McDonald on timing of work related to property tax activity, disc on information needed and importance of meetings and sow discussion	24-Apr-09	665	1.2	798.00	Property Tax Project
Schneider,Kristen (US012757415)	Staff/Assistant-Grade 3	Massachusetts and Rhode Island research related to property tax project	24-Apr-09	152.6	1	152.60	Property Tax Project
Wylie,Christopher P. (US011243665)	Executive Director-Grade 1	Review and clarify MI Premise of Value	24-Apr-09	577.5	1.2	693.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	compactor discussion with Jim Squire (American Equipment)	24-Apr-09	378	0.5	189.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	baler discussion conference call	24-Apr-09	378	0.5	189.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	compactor and baler internet market research	24-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	compactor and baler final value analysis	24-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	compactor and baler methodology validity discussion	24-Apr-09	378	0.8	302.40	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	printer model internet market research	24-Apr-09	378	2.2	831.60	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	printer model summation and final value determination	24-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	warehouse quote review - Vance (SJF MH)	24-Apr-09	378	1	378.00	Property Tax Project
Botts,Guy S. (US0111265920)	Senior Manager-Grade 4	Circuit City travel from Chicago EY office to home	24-Apr-09	698.6	4	2,794.40	Travel
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	prepared 2 sows for account review and emailed to jon. made changes per jon's comments and emailed revised copies to him. Refined the retail square foot analysis for the 5 level prototype Model A	27-Apr-09	469	1.5	703.50	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Refined the non-retail square foot analysis for the 5 level prototype Model A	27-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Accounts Payable data, invoices, and purchase orders in the peoplesoft download	27-Apr-09	378	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed store build out costs on a store by store basis	27-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	compiled the magellen floor terminals, telephone equipment, and customer service areas into a direct pull into the 5 level prototype analysis	27-Apr-09	378	0.6	226.80	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Circuit City daily conference call with capital equipment team to discuss daily progress and tasks for the next day	27-Apr-09	378	3.2	1,209.60	Property Tax Project
Botts,Guy S. (US0111265920)	Senior Manager-Grade 4	Coordinate CC team conference call for 4/28 to discuss outstanding data items	27-Apr-09	698.6	1	698.60	Property Tax Project
Long,Charles A (US0111485081)	Executive Director-Grade 1	Email to Brandi Fose to discuss inventory nomenclature	27-Apr-09	581	0.1	58.10	Property Tax Project
Long,Charles A (US0111485081)	Executive Director-Grade 1	Review PTMS report from Sarah Harris for usage in tracking assessments	27-Apr-09	581	0.3	174.30	Property Tax Project
Long,Charles A (US0111485081)	Executive Director-Grade 1	assessments	27-Apr-09	581	0.2	116.20	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	review sent computer (wiped hard drive file)	27-Apr-09	581	0.2	116.20	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	set up computer model - formatting & grouping	27-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	computer internet market research	27-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	computer model final value determination & formatting	27-Apr-09	378	3	1,134.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	computer model final value determination & formatting	27-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	order picker contact call - pricing discussion	27-Apr-09	378	1	378.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with Jeff McDonald of CC to discuss InterTan w/h; other related issues associated with wind down	27-Apr-09	378	1	378.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Conference call with capital equipment team to discuss daily progress and tasks for the next day	28-Apr-09	675.5	0.5	337.75	InterTan Restructuring
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	prepared 2 sows for account review and emailed to jon. made changes per jon's comments and emailed revised copies to him. Refined the retail square foot analysis for the 5 level prototype Model A	28-Apr-09	469	0.5	234.50	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Refined the non-retail square foot analysis for the 5 level prototype Model A	28-Apr-09	378	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	compiled the magellen floor terminals, telephone equipment, and customer service areas into a direct pull into the 5 level prototype analysis	28-Apr-09	378	1.4	529.20	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Accounts Payable data, invoices, and purchase orders in the peoplesoft download	28-Apr-09	378	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed store build out costs on a store by store basis	28-Apr-09	378	1.2	453.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed POS and rPOS store differences and applied quantities and replacements cost to the analysis	28-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Conference call with capital equipment team to discuss daily progress and tasks for the next day	28-Apr-09	378	1	378.00	Property Tax Project
Botts,Guy S. (US0111265920)	Senior Manager-Grade 4	Conference call with capital equipment team to discuss daily progress and tasks for the next day	28-Apr-09	698.6	1	698.60	Property Tax Project

**Exhibit E**  
**Chronological Detail of Services Rendered**

Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City to review PTMS data base for leasehold improvements and set up spread sheets to align cost on a store by store bases	28-Apr-09	698.6	4	2,794.40	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Inventory valuation - research and prep for discussion	28-Apr-09	559.3	0.7	391.51	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call with Circuit City team and follow up items	28-Apr-09	581	0.6	348.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare property tax valuation guidelines and forward inventory data to Matt Vitellaro's team for review	28-Apr-09	581	1.3	755.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review inventory data and match to location file to determine in-scope stores	28-Apr-09	581	0.5	290.50	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	conference call with Jeff Knopke and CC team on project status	28-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	computer model valuation methodology review	28-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Misc. line item valuation from HQ database - line by line search	28-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Misc. line item valuation for Horizon store - 3 store analysis	28-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Misc. line item valuation for Legacy A store - 3 store analysis	28-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Begin internet market research on IT equipment - frames	28-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Refined the non-retail square foot analysis for the 5 level prototype Model A	29-Apr-09	378	0.3	113.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Accounts Payable data, invoices, and purchase orders in the peoplesoft download	29-Apr-09	378	2.2	831.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Verified Replacement cost with market data	29-Apr-09	378	0.8	302.40	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	compiled the magellen floor terminals, telephone equipment, and customer service areas into a direct pull into the 5 level prototype analysis	29-Apr-09	378	0.5	189.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed market values for the additive equipment	29-Apr-09	378	1.2	453.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Daily conference call with capital equipment team to discuss daily progress and tasks for the next day	29-Apr-09	698.6	1	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City to review PTMS data base for leasehold improvements and set up spread sheets to align cost on a store by store bases	29-Apr-09	698.6	4	2,794.40	Property Tax Project
Flagg,Nancy A. (US011940912)	Senior Manager-Grade 4	reply to charlie re: CA audits in bankruptcy	29-Apr-09	612.5	0.3	183.75	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Circuit city inventory valuation discussions	29-Apr-09	559.3	1.1	615.23	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up call w/ Matt Vitellaro to discuss scope of services and next steps	29-Apr-09	581	0.5	290.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review initial Notice of Value log from Circuit City and reconcile to jurisdiction correspondence	29-Apr-09	581	0.5	290.50	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with Jeff re projects in process and next steps on each and review activity	29-Apr-09	665	0.5	332.50	Property Tax Project
Vitellaro,Matthew M (US011607962)	Partner/Principal-Grade 1	Initial consultation with Charlie Long regarding requirements, needs and scope of the inventory valuation. Call discussed the data received to date from Circuit City	29-Apr-09	770	0.3	231.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Misc. line item valuation for Legacy B store - 3 store analysis	29-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Misc. line item valuation for infield obstructed store - 3 store analysis	29-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Building misc. line item valuation model including prototypes (not The City)	29-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	The City prototype analysis to determine misc. item amount	29-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Incorporate misc. line item valuation in to HQ overall analysis	29-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	Begin internet market research on IT equipment - disk drives	29-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Reviewed Accounts Payable data, invoices, and purchase orders in the peoplesoft download	30-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed POS and rPOS store differences and applied quantities and replacements cost to the analysis	30-Apr-09	378	3	1,134.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Refined the retail square foot analysis for the 5 level prototype Model A	30-Apr-09	378	1	378.00	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Explained the analysis in a technical review	30-Apr-09	378	1	378.00	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Daily conference call with capital equipment team to discuss daily progress and tasks for the next day	30-Apr-09	698.6	1	698.60	Property Tax Project
Botts,Guy S. (US011265920)	Senior Manager-Grade 4	Circuit City review entry for store matrix valuation of miscellaneous store assets	30-Apr-09	698.6	4	2,794.40	Property Tax Project
Kumar,Anjali (US011664813)	Manager-Grade 4	Circuit city - inventory valuation discussions with Elizabeth Strum; various research	30-Apr-09	559.3	2.4	1,342.32	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Develop spreadsheet to track Notice of Value and Appeal log and return to Circuit City	30-Apr-09	581	1.5	871.50	Property Tax Project
Sturm,Elizabeth Ann (US012469109)	Staff/Assistant-Grade 4	Valuation of Inventory - Discussions with Anjali, Public Filing Research, Drafting of Agenda and Data Request	30-Apr-09	287	3	861.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	revisit printer model for methodology review	30-Apr-09	378	1	378.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	revisit The City misc line item amount analysis	30-Apr-09	378	0.5	189.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	IT Equipment market research - tape libraries	30-Apr-09	378	2	756.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	IT Equipment market research - enclosures	30-Apr-09	378	1.5	567.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	IT Equipment market research - SAN infrastructure	30-Apr-09	378	2.5	945.00	Property Tax Project
Knightly,James Charles (US012542157)	Senior-Grade 1	IT Equipment market research - switches	30-Apr-09	378	1.5	567.00	Property Tax Project
Subtotal						<u>533,142.51</u>	
Less Travel Fee Reduction						(12,259.43)	
Total						<u><u>520,883.08</u></u>	